ANNUAL OPERATING BUDGET AND AMENDMENTS

POLICIES AND PROCEDURES

AGENCY INSTRUCTIONS AND BUDGETNET USER MANUAL

FISCAL YEAR 2008

GOVERNOR'S OFFICE OF PLANNING AND BUDGET

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GENERAL BUDGET INFORMATION

The Official Code of Georgia establishes the state budgetary process. O.C.G.A. 45-12-80 (d) requires all state departments, agencies, boards and authorities to submit an Annual Operating Budget (AOB) to reflect the FY 2008 General Appropriations Act (HB 95) to the Office of Planning and Budget (OPB). The AOB must be in compliance with the appropriated amount by fund source within the appropriated programs established in HB 95.

The AOB and supplementary information is due to OPB on or before May 31, 2007.

Program Budgeting

HB 95 appropriates funds to agencies by program rather than by object class; however, the FY 2008 AOB will reflect program budgets with budget amounts by object class. The object class amounts provide a detailed budget plan and should be in accordance with the Governor's Budget Report as amended by the General Assembly. Once the AOB is approved, transferring funds between object classes within a program is allowed through the amendment process. The transfer of funds between programs that is not covered by Section 55, Budgetary Control and Interpretation, must be approved through Fiscal Affairs, Executive Order, or the amended budget process.

This document contains clarification of language in HB 95, the OPB policies related to the annual operating budget, information on new requirements and procedures for the BudgetNet System.

These instructions can be accessed electronically on the OPB website at: http://www.opb.state.ga.us by:
1. double clicking on the word "Budget" or by
2. double clicking on the Menu item "OPB BudgetNet" or by 3. clicking on BudgetNet at the bottom of that screen. Documents are on the right hand side..

REFERENCES TO FY 2008 APPROPRIATIONS BILL - HB 95 LANGUAGE

Supplanting of State Funds

Section 50 expresses legislative intent regarding the use of State funds appropriated to replace a contemplated loss of Federal funds.

Salary Adjustments

Section 53 provides for a salary adjustment. The general salary increase is 3% effective January 1, 2008. Pre-K, K-12 teachers and bus drivers have different effective dates. Additional information is provided to continue efforts to bring certain job classifications up to market benchmarks.

Budgetary Control and Interpretation

Section 55 expresses legislative intent regarding the structure of the appropriations bill and what the level of budgetary control is for audit purposes.

State Funds: The AOB must comply with the stated appropriation for the program at the lowest level of detail for State General Funds, Lottery Fund Proceeds, Tobacco Funds, Motor Fuel Funds, and Brain and Spinal Injury Trust Fund. These state funds may only be adjusted or transferred between programs in the amended budget process or by approval of a fiscal affairs committee.

Federal Funds: The lowest level of detail in the appropriations bill is the level of budgetary control and is the level of reporting requirement. OPB will summarize any federal fund sources that are not in the appropriations bill as "federal funds not itemized" for reporting purposes.

Agencies may adjust appropriated amounts of detail federal fund sources in 3 ways:
1. Agencies may amend in federal funds collected in excess of the total amount of the specific fund source appropriated to the agency;
2. Agencies may de-amend (amend out) federal funds not earned by the agency; and
3. Agencies may increase the appropriated amount of a particular federal fund source by 50% by transferring the amount from another program funded by the same federal fund source. Calculation of the amount transferred is based on the stated amount in the Appropriations Act.

Other Funds: Agency funds and Intra-state governmental transfers are classified as "Other Funds" for purposes of the AOB. Agency funds and intra-state governmental transfers are listed in the bill for information purposes only and do not constitute appropriations.

The AOB must include a total for Other Funds that equals the sum of agency funds and intra-state governmental transfers listed in HB 95; however, the AOB is NOT required to match the detailed fund

sources for other funds listed in HB 95. Budget amendments should contain the agency's best estimate of other funds to be spent in each program.
Agencies should prepare the AOB using the Other Funds sources that were used in FY 2007.

The State Auditor will conduct the audit of each state agency in accordance with this "Budgetary Control and Interpretation" policy and will report any violations to the Appropriation Committees of the House and Senate, the State Accounting Officer, as well as the Director of the Office of Planning and Budget.

AOB POLICIES

1. By May 31, all state departments, agencies, boards and authorities shall submit an AOB to OPB to reflect the general appropriations act and the agency financial plan for the next fiscal year.

2. The AOB must be in compliance with the programs and fund sources established in the appropriations bill. OPB may adjust the agency's AOB so that it conforms to the appropriations act or return it to the agency for revision.

3. The AOB shall reflect the program or subprogram budgets by object classes.

4. The program structure approved in the AOB shall be maintained as the official structure for the duration of the fiscal year unless adjusted in the amended appropriations act or by executive order.

5. Schedules and supplementary information are considered the AOB or financial plan and periodic work program (see OCGA 45-12-82) of the state entity or budget unit and shall govern expenditures.

6. Object class schedules, fund source schedules and other supplementary information are required by OPB. This information allows OPB to ensure that expenditures conform to both the letter and the intent of the General Assembly and Governor in the approved appropriations acts.

7. Once the AOB is approved, changes to fund sources, fund transfers between object classes and fund transfers among subprograms within a program may occur only through the amendment process.

8. Agencies shall maintain an amended annual operating budget that reflects the best estimate of federal and other funds for the fiscal year and may adjust their estimate by amendment during the fiscal year. The AOB as amended shall reflect the final spending plan to the extent possible.

Programs and Subprograms

9. OPB creates the Program and Subprogram names and accompanying seven-digit identifier. Should the agency require new program codes, it must contact OPB prior to entering the budget into BudgetNet, PeopleSoft or the agency's accounting system.

10. Subprograms are established by OPB in consultation with the agency and are not published in the appropriations bill or Governor's Budget Report. Subprograms are used to provide detailed tracking of budgets and/or expenditures within large complex programs.

11. Changes to subprogram structure must occur in the original AOB and are approved by OPB as part of approving the AOB. Once the AOB is approved, further changes to program/subprogram structure will only be permitted by an amended appropriations act or by written approval of the OPB Director or Deputy Director.

12. Subprogram name changes are permitted during the fiscal year as long as the associated seven-digit identifier is not changed.

Object Classes

13. Unless otherwise provided in the appropriations act, OPB shall define and determine the object classes assigned to an agency for budgeting purposes.

14. For purposes of AOB and amendments, budgets will be tracked by program, fund source and object classes. In some cases, OPB may require budget information by account within an object class.

15. New unique object classes must be approved by the OPB Director or OPB Deputy Director. Working with the agency, the OPB analyst or Division Director shall determine the common object classes appropriate for a given program.

CHANGES TO THE STATE CHART OF ACCOUNTS

The State Accounting Office (SAO) and OPB are continuing to work to reduce the number of accounts currently being used in state government. The plan is to implement a new chart of accounts over the next two fiscal years and to map all accounts to a specific object

class. When fully implemented, accounts will reflect a commodity or service purchased.

Motor Vehicle Purchases

Additional sub-accounts have been added to the State Chart of Accounts (SCOA) for FY 2008 to account for the various types of motor vehicles. See the Motor Vehicle Purchase schedule section below for more information.

IMPLEMENTATION PLAN FOR NEW INITIATIVES

As part of the FY 2008 AOB, agencies will be required to provide OPB an implementation plan for new initiatives or enhancements included in HB 95. The OPB analyst will provide a list to the agency of enhancements that will require an implementation plan.

Provide the following information on the "Implementation Plan for New Initiatives and Enhancements" schedule included with these instructions:

1. Budget or spending plan by program. Identify additional funds anticipated for the initiative. Explain all future costs for the initiative.
2. Implementation timeline. Identify the key milestones and deliverables by quarter.
3. Identify the performance measures and targets associated with this initiative.
4. Workforce plan. How many new positions will be part of the initiative? Describe the mix of new staff versus contractors who will deliver services, and any associated hiring and training issues.
5. Impact on facilities. Explain how the new initiative impacts current facilities and space.
6. Impact on IT services. Identify any technology requirements for successful implementation.

Prepare a separate schedule for each initiative or enhancement. Implementation plans are due to OPB May 31, unless otherwise specified by the OPB analyst.

STRATEGIC PLANNING AND THE AOB

The AOB is the agency's financial plan and should ultimately support the agency's strategic plan. The program budgets should demonstrate how the agency plans to fund and deliver services toward accomplishing the agency strategic vision and accomplishing the strategic goals.

GETTING STARTED – PROGRAM STRUCTURE AND FUND SOURCES

Agencies should identify changes between FY 2007 and FY 2008 to the program and fund source structure. Once these changes are identified, the agency should notify their OPB analyst. The analyst will then work with the OPB IT division to bring the agency's FY 2008 AOB budget structure into compliance with HB 95.

Agencies must use an OPB ITS ticket to communicate any structural change requests including adding new fund sources to the drop down menus, changing program/subprogram and object class structures. For agencies on SAO PeopleSoft, changes to program structure made to BudgetNet must be coordinated with PeopleSoft.

In some cases, the agency may choose to enter and track its budget in BudgetNet at the program level, and post expenditures at the subprogram level in PeopleSoft.

For those agencies not using PeopleSoft, any structural changes must be done in their internal accounting system and in BudgetNet. Once the correct structures are in place, the agency may begin input of the AOB into BudgetNet.

Changes to subprogram structure must occur in the AOB and are approved by OPB as part of approval process. Once the AOB is approved, further changes to program/subprogram structure will only be permitted by an amended appropriations act or by written approval of the OPB Director or Deputy Director.

Agencies should be aware that due to changes in the state chart of accounts, not all schedules will be populated with prior-year data. Should an agency choose to advance a data set, the following schedules will be populated:

- Fund Distribution
- Personal Services
- Regular Operating Expenses
- Equipment
- Real Estate Rentals
- Other and Unique Object Classes

The following schedules will not contain prior-year data and agencies will begin AOB data entry with blank screens:

- Motor Vehicle Purchases
- Contractual Services
- Computer Charges/IT Expenses
- Voice and Data Communications
- Federal Funds
- Other Funds

STANDARD PROGRAM CODES

The program code structure in FY 2008 has been standardized to facilitate sharing of financial data by program among OPB, SAO, the House Budget Office and the Senate Budget and Evaluation Office. The first five numbers identify the program. The last two numbers (01-99) identify the subprogram (e.g. 156010<u>0</u> = Agriculture Education program, 156010<u>1</u> = Extended Day/Year subprogram, 156010<u>2</u> = Youth Camps subprogram.)

In BudgetNet, programs without subprograms have a program code that ends in 01. In PeopleSoft they will also have a parent program ending in 00 (e.g. BudgetNet program code = 1444501 and PeopleSoft program code = 1444500 and 1444501.)

STARTING DATASET FOR BUDGETNET DATA ENTRY

Each agency will select a starting point for entering the FY 2008 AOB into the OPB budget database, BudgetNet. Three starting dataset options exist:

- Cut-off amendment for FY 2008 budget development
- Governor's FY 2008 budget recommendation
- No data pre-loaded – all data must be entered manually.

Please submit a ticket through our electronic Issues Tracking System (ITS) notifying OPB of the data set your agency will utilize. Once the dataset has been rolled forward, the agency may begin making modifications to this dataset so that it conforms to HB 95.

STATUS OF DATA SETS

To provide users with more information about the status of the AOB or an amendment, BudgetNet now contains a status indicator. It is displayed in the header of each screen and on certain status reports. The status types are as follows:

1. Working – The data set is open and being worked on by the agency. This is the only status that does not display on the screen.
2. Submitted – The data set has been submitted to OPB.
3. Reviewed – The data set has been reviewed by the OPB policy analyst.
4. Approved – The data set has been approved by the OPB division director.

SUBMITTING THE AOB – REQUIRED PAPER SUBMISSIONS

In addition to entering the budget in BudgetNet, the following are required to be submitted to OPB as part of the AOB:

- Personal Services Projection;
- Capital Outlay schedule for cash funded projects;
- Implementation plans for new initiatives or enhancements; and
- Other supporting information such as expenditure plans for activities budgeted through unique object classes.

APPROVED BUDGET IN THE PEOPLESOFT PROGRAM LEDGER

OPB sends the appropriated fund source amounts by program by agency from the approved AOB from BudgetNet to PeopleSoft in an overnight process. No object class or subprogram data is sent. The amounts appear in the Program Ledger in PeopleSoft the next day.

INTRODUCTION TO BUDGETNET

The AOB and amendments will be submitted electronically using the Office of Planning and Budget's on-line application called BudgetNet. Currently in its fourth development phase, BudgetNet is a web-based database designed to eliminate paper submissions and to provide a centralized repository of budget information for all state agencies and programs. BudgetNet is the first enterprise wide financial system developed and successfully implemented for Georgia state government.

Enhancements to the FY 2008 version of BudgetNet include designation of amendment type when submitting and modifications of the reports functionality.

Please remember that BudgetNet is under development and is therefore a work in progress! We want to hear from you. If you have suggestions for improving BudgetNet please let us know through our electronic Issues Tracking System (ITS).

REQUESTING BUDGETNET ACCESS

Each agency should have in place an "Agency Agreement" authorizing access to BudgetNet. Any agency that does not have access should contact its OPB policy analyst. OPB must also have a "Request for Access" on file for each individual user.

To add a user, agencies should:

1. Go to the OPB website at **www.opb.state.ga.us.**
2. Click on **OPB BudgetNet.**
3. Click on the **Request for Access** document listed
4. Print and complete form.
5. Fax form to OPB's Security Coordinator, Bruce Zents at 404-656-7916.
6. Agencies/users will be notified by e-mail when a password has been assigned.

Questions about passwords and security, as well as requests to revoke individual user access, should also be addressed to Bruce Zents – (phone) 404-**656-6512**.

SYSTEM OVERVIEW

BudgetNet is designed to work at the lowest point of entry. All budget data must be entered in object class schedules at the program or subprogram level. Agencies will capture fund sources by program or subprogram on the fund distribution screen.

BudgetNet is designed to minimize data entry. For the AOB, this is accomplished by allowing each agency the option to roll a data set forward as the starting point for AOB data entry. Once a data set has been rolled forward, agencies make modifications to the data set until it conforms to HB 95.

Screen Resolution

BudgetNet was designed for a screen resolution of 1024 by 768 pixels to maximize the display area on the screen. Scroll bars have been added so that users who prefer larger print can set their screen resolution anywhere from 800 by 600 pixels to the recommended 1024 by 768. To adjust the screen resolution, click on the **Windows Start button**, open the **Control Panel,** click on **Display,** select **Settings** and adjust the screen resolution.

Logging In

1. Go to **www.opb.state.ga.us/.**
2. Click on **OPB BudgetNet** from the menu that appears on the left-hand side of the screen.
3. Click on **BudgetNet**.
4. Enter your "Log-in ID" and password.
5. Click on **Login** or hit **ENTER** on your keyboard.

BudgetNet Homepage

The first screen to appear after log-in is the BudgetNet Homepage. This screen provides access to an options menu, a reports menu, and a documents menu.

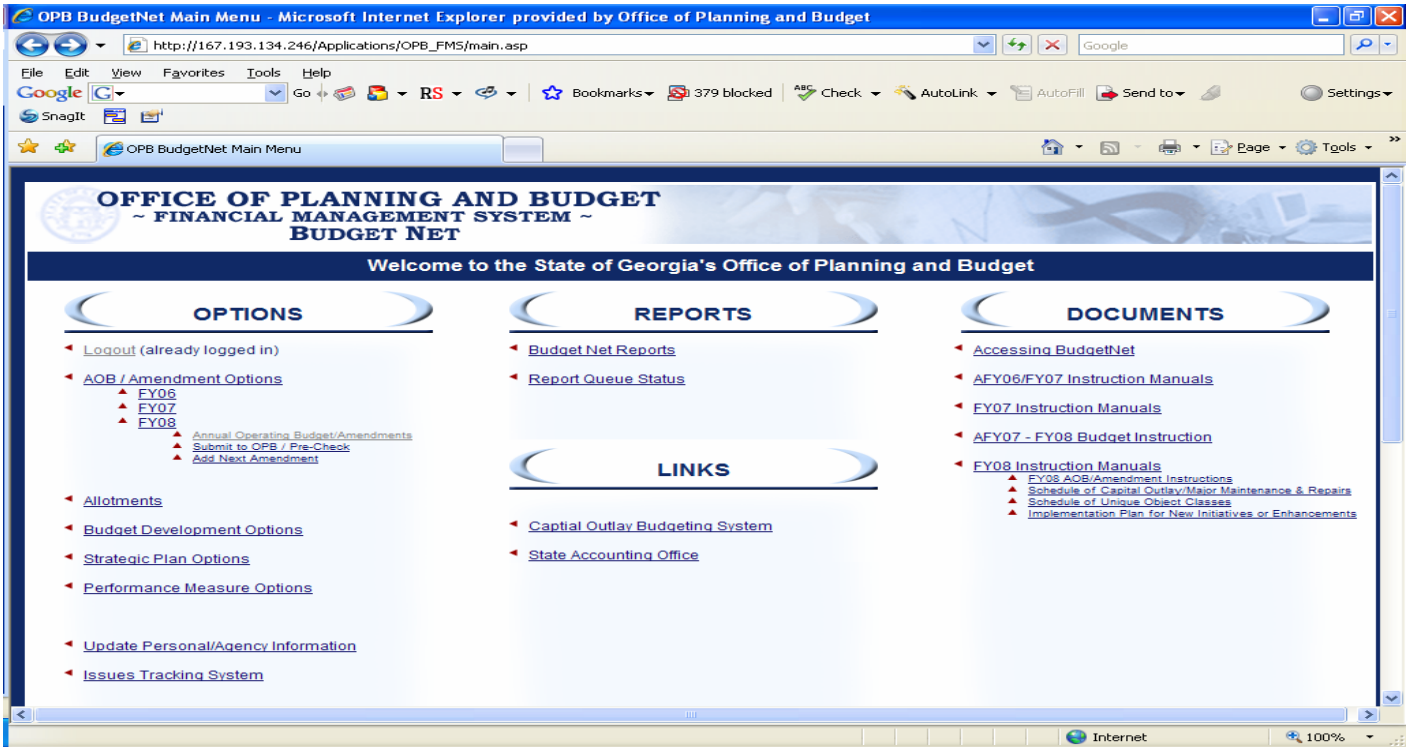
To work on the FY 2008 AOB:

1. Under **Options,** click on **AOB/Amendment Options.**
2. Click on **FY08.**
3. Choose the desired action: **Annual Operating Budget/Amendments, Submit to OPB – Pre-check.**

Agency AOB Homepage

This screen appears after the user selects **AOB Options, the year,** and **Annual Operating Budget/Amendments** from the BudgetNet Homepage. It is the starting point for data entry.

BudgetNet Homepage



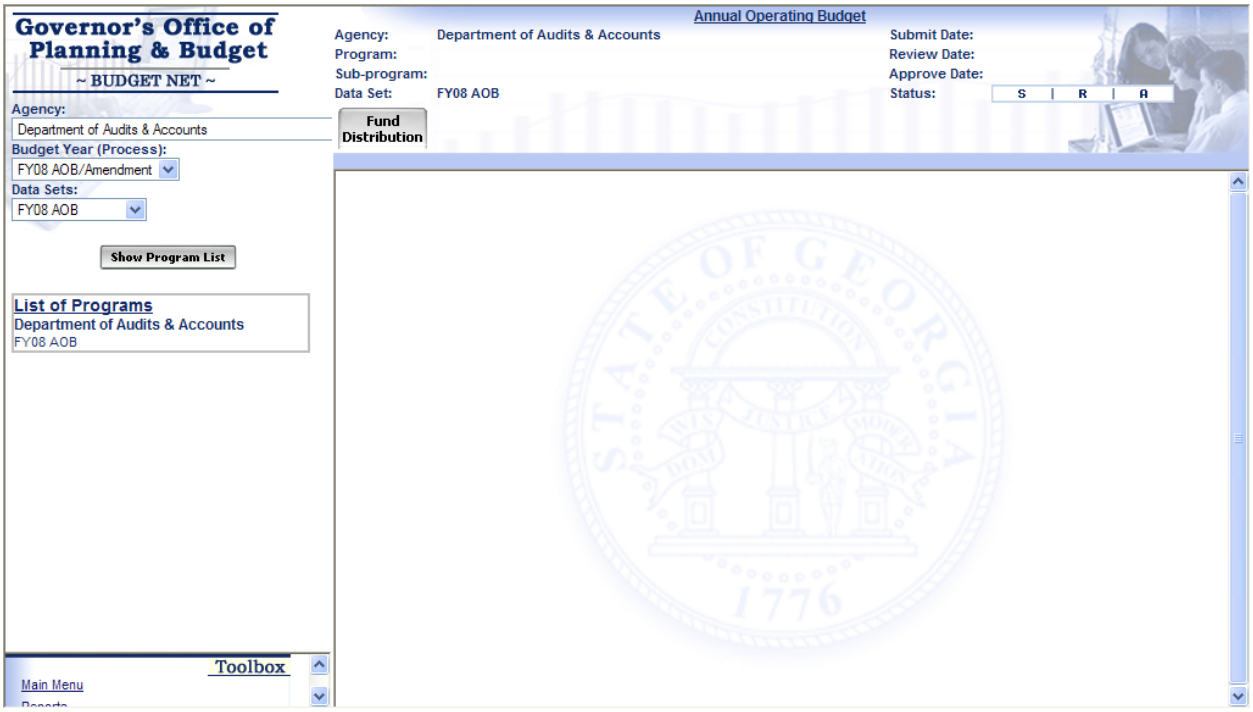
To begin data entry:

1. If applicable, select **agency** from the drop-down box in the top left corner. Only agencies that the user has security clearance to see will appear in this list.
2. Select the **budget year** from the drop-down box in the top left-hand corner.
3. Select a **data set** (FY08 AOB) from the drop-down box.
4. Click **Show Program List** for a list of agency programs and subprograms.
5. Select a program or subprogram from the list. Remember that data entry occurs at the lowest level; if a program has subprograms, data

entry will only be possible at the subprogram level. (Note: The Fund Distribution screen is the only screen that allows a user to load the fund sources at once for all sub-programs associated to a specific parent.

6. Tabs with object classes and class codes appear across the top right-hand side of the screen. The tabs link users to the schedule for the respective object class. To begin data entry select the **Fund Distribution** tab followed by object class schedules and federal or other funds.

Agency AOB/Amendments Homepage



Tools

The Toolbox is a useful feature of BudgetNet and is located on the Agency AOB/Amendment Homepage. The toolbox provides links to the BudgetNet Homepage (Main Menu), reports, FY 2008 AOB Instructions Manual, Issues Tracking System (discussed below under Help/Reporting Problems, AOB instructions manual and on-screen views.

On-screen views allow users to see real-time snapshots of their summary data. The object class views provide the following information: Current Total ("Current"), Change, and New Total. For the original AOB, users will see any changes they make in the "Current" column. The "Change" column will be activated for amendments. There are three views available for the AOB:

- **Budget Changes by Fund Source View (V9021)** – shows agency, program or subprogram amount changes by agency fund sources and data set (Data is pulled from the Fund Distribution screen by parent or individual sub-program)
- **Agency Object Class View (V9019)** – shows changes to agency object class amounts, agency fund sources, position counts, as well as changes to the motor vehicle count when amending the AOB.
- **Program Object Class View (V9028)** – shows changes to program and subprogram object class amounts, program fund sources, position counts, as well as changes to the motor vehicle count when amending the AOB. The user can select a parent program or an individual sub-program.

Views open up in separate browser windows. Use the **minimize/maximize/close buttons** in the top right-hand corner of the screen to customize the view. You can keep a view open during data entry. To see updated numbers in the view, **save** your data and

then simply click on the **refresh button** on the Internet Explorer navigation bar.
Views can be copied into Microsoft Excel. From **Edit** on the Internet Explorer toolbar, first select **Select All (Control A),** and then **Copy (Control C).** Open up an Excel worksheet. Click on **Edit** on the toolbar and select **Paste Special.** When prompted, select **HTML.**

For information about reports, see the Reports section of this document.

The toolbox also contains a link to the FY08 AOB instruction manual. Both Reports and the AOB Instruction Manual can also be accessed from the BudgetNet Homepage.

Help / Reporting Problems

Report problems with your log-in process or screen/data entry errors to OPB using the electronic **Issues Tracking System (ITS).** ITS can be accessed from the toolbox on the Agency AOB Homepage or from the Options Menu on the BudgetNet Homepage. When you click on **Generate a Support Ticket**, a screen pops up allowing you to generate a ticket where you provide details about the problem you encountered. The OPB help desk will manage all issues reported through ITS. See the Issues Tracking System section of these instructions for more information**.**

AOB SCHEDULES

ACCESSING THE SCHEDULES

If you are not already logged in to BudgetNet:

1. Go to **www.opb.state.ga.us/**
2. Click on **OPB BudgetNet** from the menu that appears on the left side of the screen.
3. Click on **BudgetNet**.
4. The log-in screen appears. Enter your "Log-in ID" and password.
5. Click on **Login** or hit **ENTER** on your keyboard.
6. The BudgetNet Homepage appears.

Once you are logged in to BudgetNet:

7. Under **Options** on the BudgetNet Homepage, click on **AOB/Amendment Options.**
8. Click on **FY08.**
9. Click on **Annual Operating Budget/Amendments**.
10. The Agency AOB Homepage appears. If applicable, select **agency**.
11. Select the **Budget Year (FY08) and Data Set (AOB)**
12. Click on **Show Program List.**
13. Select a **program** or **subprogram.**
14. Click on the **fund distribution** or **object class/account code** tab across the top of the screen to begin data entry. All required data entry fields have a red asterisk. Hold your mouse over the blue triangle next to a data entry field and the name of the field will appear. Note that you can enlarge the window that the schedule appears in by dragging the vertical dividing line between the schedule and the left part of the screen to the left. *To access object class schedules for a different program or subprogram, you must first select that program or subprogram from the program list. If a program has sub-programs you can only select a sub-program from the list.*

REMINDER

The server will time-out your session and log you off within 45 minutes if you do not communicate with it. Communication with BudgetNet means:

- Clicking "save", "show program list" or the tabs across the top of the screen
- Selecting a dataset, program or subprogram

Clicking any of these resets the 45 minute clock. If the server logs you off, you will not be notified that you have been logged off until you communicate with the server again. ***If the server logs you off, you will lose any data added since your last communication.***

REMEMBER TO SAVE FREQUENTLY

Action Buttons

Most schedules contain the following "action buttons" that serve important functions:

- **Remove All** – (Left column header) Click to delete all detail records from the schedule. Click "Save" and then "Confirm" to delete the data
- **Remove** – (Left column) Click the box in front of the row you want to delete. Click "save" and then "confirm" to delete the data **(Remove and Remove All do not appear on the ROE and Other & Unique Object Class schedules**.)
- **Recalculate** – Click to update calculated data on the screen. Note that ***clicking the recalculate button does not save the data***.
- **Save** – Click to recalculate and save data. ***If you do not click the "save" button prior to accessing another screen/schedule, you will lose your data.*** Always remember to frequently save your data.

Note that availability of action buttons varies from schedule to schedule. Once a data set is submitted to OPB, the "save" button no longer appears on the screen when viewing that particular data set.

Entering Budgeted Amounts

In the FY 2008 AOB agencies will use the "Current" column in each schedule to load *total funds* for each object class and sub-object class (account). For amendments, the "Current" column will be locked, and any changes to the current approved AOB will be entered in the "Change" column.
BudgetNet will automatically add five rows once the existing rows are populated and saved.

All sub-totals and totals are calculated fields. Click **Recalculate** or **Save** to display updated amounts.

REMINDER

Always save your work before you move to another
schedule or the data you have entered will be lost!

PROGRAM FUND SOURCE

Policy

Initially, all fund sources are loaded when data sets are advanced from the cutoff amendment used for budget development; however, the AOB must reflect both program structure and fund sources as captured in HB 95. Submit an ITS ticket to add or remove any fund sources to comply with HB 95. Fund sources by program are captured on the program fund source screen. Capturing fund sources at the object class level is no longer a requirement of OPB.

Reminder: you can turn off fund sources not used by your agency by submitting and ITS Ticket. The will greatly simplify you entry screens, views and reports.

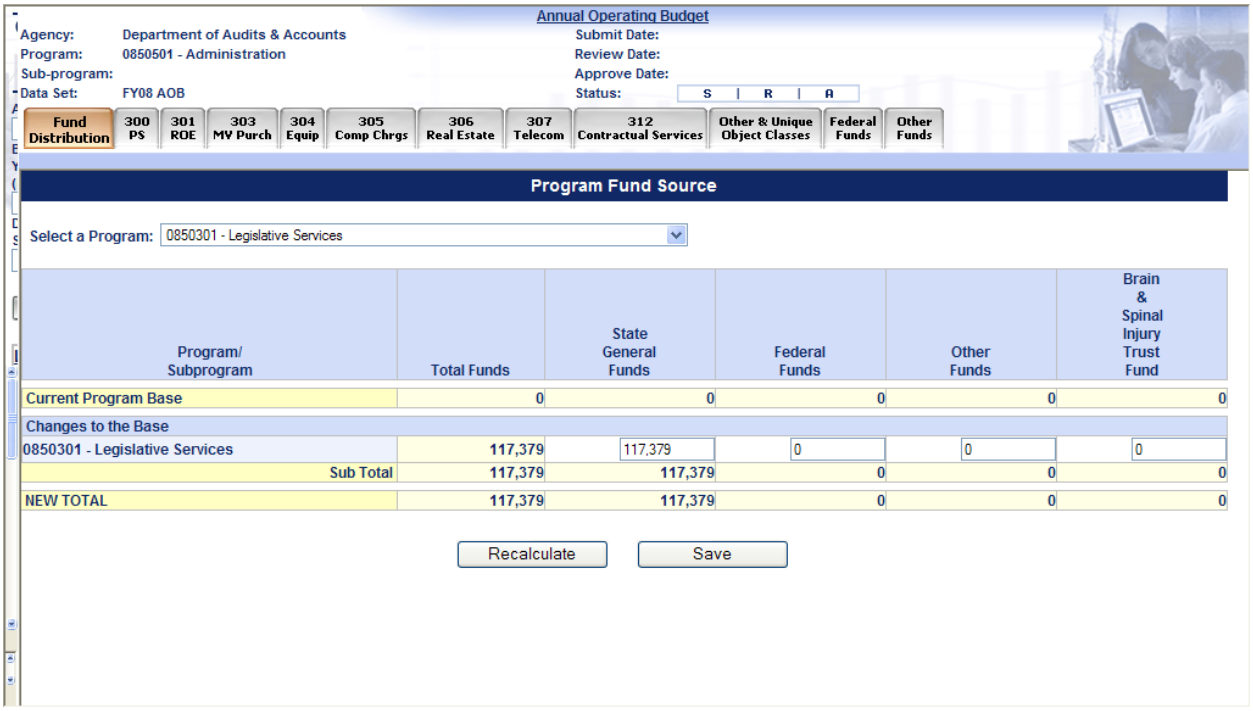
Data Entry

The **program fund source** screen may be accessed two ways.

1. Select the agency and data set. Click the **fund distribution** tab. Select a parent program that is comprised of sub-programs from the drop-down list. Load fund source data on this screen for all sub-programs. Totals will appear at the program level.
2. Select the agency and data set. Click on **Show Program List** on the left side of the screen. Select a program or sub-program and tabs for all schedules will appear on the right side of the screen. Note that the program list does not allow users to select a program if it contains sub-programs.

Click on Recalculate to view updated totals and Click on Save to save your data to the database.
Note: After completing the Fund Source entries for the AOB, run report 317 to determine if the fund source entries are in balance with the Appropriation Bill by Program and Fund source. If they are the next logical step is to complete all detailed Federal and Other Fund entries. You can next run report 316 to see if the Federal and Other Details tie out with the Appropriation Bill. If they do you are ready to enter your object class detail by program and have valid numbers to check against. This is merely a suggestions agencies are free to enter data in whatever order they so desire.

Sub-Totals and Totals – for instructions, please see the **Calculating Sub-Totals and Totals** section.



SCHEDULE OF PERSONAL SERVICES-300

Policy

The Schedule of Personal Services is used to explain planned expenditures for personal services in FY 2008, based on the appropriations in HB 95.

Most agencies will use the PeopleSoft "Next Fiscal Year" Personal Services Projection report or a similar type projection as supportive information for the personal services projection for FY 2008. The effective date for the projection should be April 30, 2007. To use a projection other than PeopleSoft, contact your agency's assigned OPB policy analyst for approval. *Please submit **one (1) copy** of the personal services projection with your AOB.*

Adjustments or position changes such as new authorized positions that are not included on the report, projection error corrections, and all other personal services expenditures should be recorded on the Schedule of Personal Services. See Appendix A for a listing of Standard Cost Data for FY2008 Personal Services.

Data Entry

Schedule of Personal Services - Base

Enter the total for the program or subprogram for each of the following as applicable:

- Authorized Position Count
- Current Salary
- FICA, ERS Retirement, TRS Retirement and Health Insurance

TOTAL - Click on the Save or Recalculate button. This calculates the sum of Total Fringes and the sum of Current Salary plus Total Fringes.

Changes to Salary and Fringes (for PeopleSoft users)

Changes to Personal Services projections are reflected in this section. List positions to be added, and then list positions to be deleted after July 1, 2007.

- Enter adjustments or position changes such as new authorized positions in the Appropriations Act that are not included, and correct errors in the projections.
- Position changes that affect more than one position with the same title may be grouped.
- Enter positive numbers to add positions; negative numbers to delete positions; and "0" if there is no change to the position count.

Type of Change – **Database Required Entry** - Select from the drop-down menu: Add, Delete, or Adjust. If PeopleSoft or other approved projections are not used, select "Add" from the drop-down box to reflect all budgeted positions.

Position Type - **Database Required Entry** - Select from the drop-down menu: Regular or Time-Limited.

Position Number – Enter the number associated with the position.

Title of Budgeted Position – Enter the title of the budgeted position effected by the change.

Authorized Position Count – Enter changes to authorized position count.

Current Salary – Enter salaries to be added, deleted or adjusted.

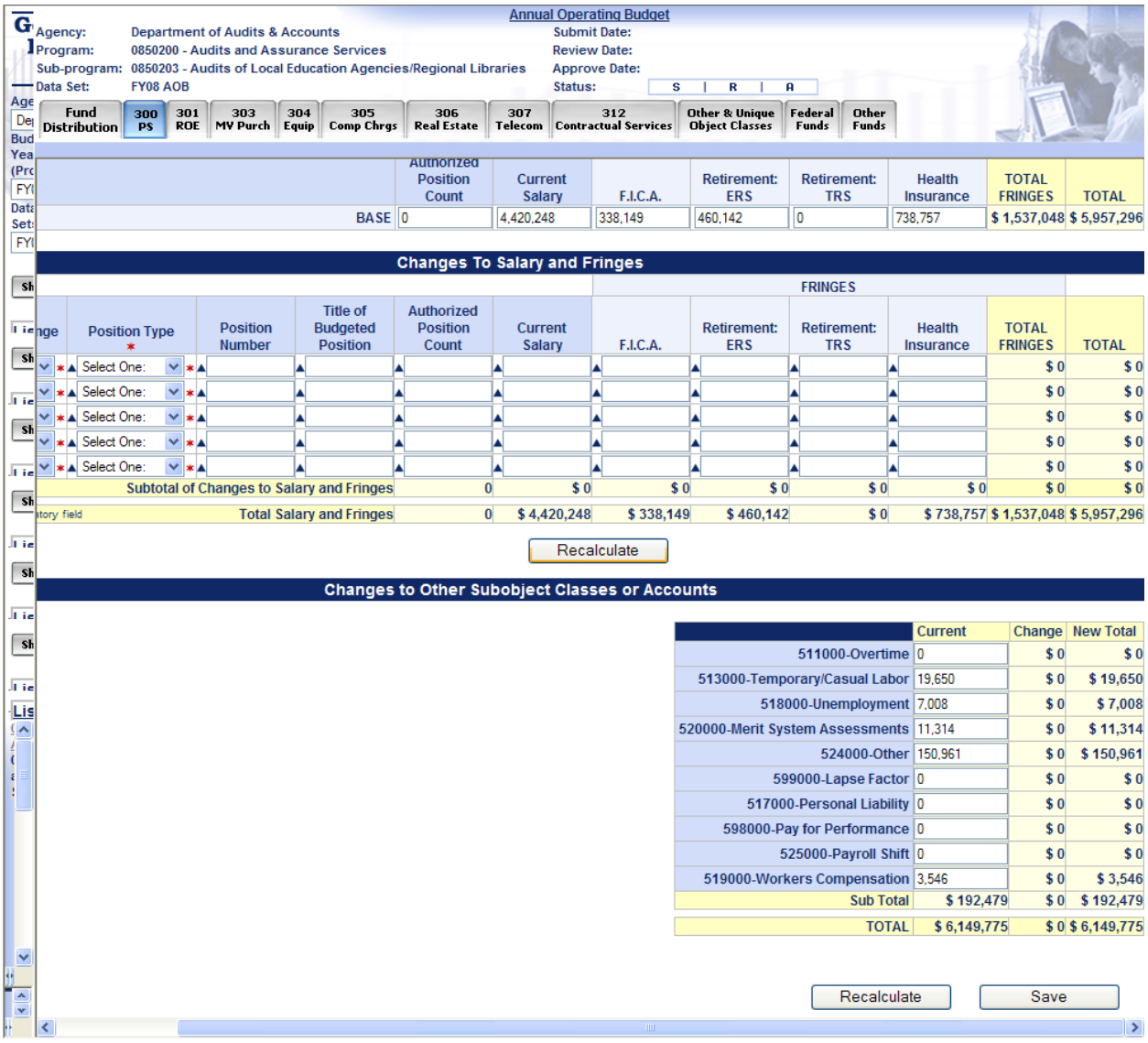
FICA, ERS Retirement, TRS Retirement and **Health Insurance –** Enter the cost for each of these items in the boxes provided.

Changes to Other Sub-object Classes or Accounts

Enter the cost for each of the following sub-object classes and any additional sub-object classes that are unique to your agency:

- Overtime
- Temporary Help
- Personal Liability – No charge for FY 2008.
- Unemployment Insurance – DOAS - Risk Management will provide your agency a premium rate for FY 2008.
- Workers Compensation – DOAS - Risk Management will provide your agency a premium rate for FY 2008.
- Merit System Assessments – Calculate using $147.00 per budgeted position and enter the amount.
- Pay for Performance – Enter the appropriated amount of the employee salary increases effective January 1, 2008.
- Lapse Factor – This entry is made in order to balance to the amount appropriated for personal services. Enter negative amounts for delayed hiring and turnover.

Sub-Totals and Totals – for instructions, please see the **Calculating Sub-Totals and Totals** section.



Annual Operating Budget

Agency: Department of Audits & Accounts
Program: 0850200 - Audits and Assurance Services
Sub-program: 0850203 - Audits of Local Education Agencies/Regional Libraries
Data Set: FY08 AOB
Submit Date:
Review Date:
Approve Date:
Status: S | R | A

Fund Distribution | 300 PS | 301 ROE | 303 MV Purch | 304 Equip | 305 Comp Chrgs | 306 Real Estate | 307 Telecom | 312 Contractual Services | Other & Unique Object Classes | Federal Funds | Other Funds

	Authorized Position Count	Current Salary	F.I.C.A.	Retirement: ERS	Retirement: TRS	Health Insurance	TOTAL FRINGES	TOTAL
BASE	0	4,420,248	338,149	460,142	0	738,757	$ 1,537,048	$ 5,957,296

Changes To Salary and Fringes

						FRINGES					
nge	Position Type *	Position Number	Title of Budgeted Position	Authorized Position Count	Current Salary	F.I.C.A.	Retirement: ERS	Retirement: TRS	Health Insurance	TOTAL FRINGES	TOTAL
	* Select One:	*								$ 0	$ 0
	* Select One:	*								$ 0	$ 0
	* Select One:	*								$ 0	$ 0
	* Select One:	*								$ 0	$ 0
	* Select One:	*								$ 0	$ 0
	Subtotal of Changes to Salary and Fringes			0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
tory field	Total Salary and Fringes			0	$ 4,420,248	$ 338,149	$ 460,142	$ 0	$ 738,757	$ 1,537,048	$ 5,957,296

Recalculate

Changes to Other Subobject Classes or Accounts

	Current	Change	New Total
511000-Overtime	0	$ 0	$ 0
513000-Temporary/Casual Labor	19,650	$ 0	$ 19,650
518000-Unemployment	7,008	$ 0	$ 7,008
520000-Merit System Assessments	11,314	$ 0	$ 11,314
524000-Other	150,961	$ 0	$ 150,961
599000-Lapse Factor	0	$ 0	$ 0
517000-Personal Liability	0	$ 0	$ 0
598000-Pay for Performance	0	$ 0	$ 0
525000-Payroll Shift	0	$ 0	$ 0
519000-Workers Compensation	3,546	$ 0	$ 3,546
Sub Total	$ 192,479	$ 0	$ 192,479
TOTAL	$ 6,149,775	$ 0	$ 6,149,775

Recalculate | Save

SCHEDULE OF REGULAR OPERATING EXPENSES-301

Policy

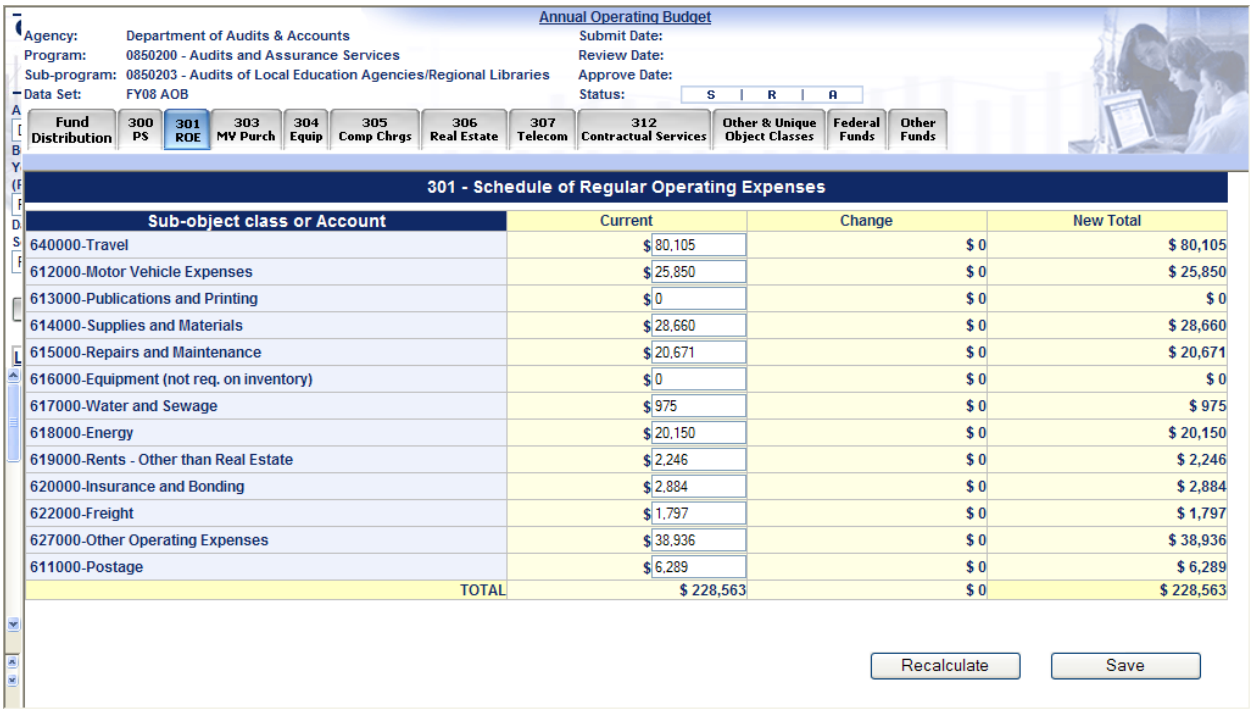
Some agencies have sub-object classes that are solely used by their agency. To have these specific sub-object classes in the database, please contact your OPB policy analyst.

Data Entry

Enter the amount charged to each of the following sub-object classes:

- Motor Vehicle Expenses
- Publications and Printing
- Supplies and Materials
- Repairs and Maintenance
- Equipment (not required on inventory)
- Water and Sewage
- Energy
- Rents – Other than Real Estate
- Insurance and Bonding
- Freight
- Postage
- Other Operating Expenses
- Travel

Totals – for instructions, please see the **Calculating Sub-Totals and Totals** section**.**



Annual Operating Budget

Agency: Department of Audits & Accounts
Program: 0850200 - Audits and Assurance Services
Sub-program: 0850203 - Audits of Local Education Agencies/Regional Libraries
Data Set: FY08 AOB
Submit Date:
Review Date:
Approve Date:
Status: S | R | A

Fund Distribution | 300 PS | 301 ROE | 303 MV Purch | 304 Equip | 305 Comp Chrgs | 306 Real Estate | 307 Telecom | 312 Contractual Services | Other & Unique Object Classes | Federal Funds | Other Funds

301 - Schedule of Regular Operating Expenses

Sub-object class or Account	Current	Change	New Total
640000-Travel	$ 80,105	$ 0	$ 80,105
612000-Motor Vehicle Expenses	$ 25,850	$ 0	$ 25,850
613000-Publications and Printing	$ 0	$ 0	$ 0
614000-Supplies and Materials	$ 28,660	$ 0	$ 28,660
615000-Repairs and Maintenance	$ 20,671	$ 0	$ 20,671
616000-Equipment (not req. on inventory)	$ 0	$ 0	$ 0
617000-Water and Sewage	$ 975	$ 0	$ 975
618000-Energy	$ 20,150	$ 0	$ 20,150
619000-Rents - Other than Real Estate	$ 2,246	$ 0	$ 2,246
620000-Insurance and Bonding	$ 2,884	$ 0	$ 2,884
622000-Freight	$ 1,797	$ 0	$ 1,797
627000-Other Operating Expenses	$ 38,936	$ 0	$ 38,936
611000-Postage	$ 6,289	$ 0	$ 6,289
TOTAL	$ 228,563	$ 0	$ 228,563

Recalculate | Save

SCHEDULE OF MOTOR VEHICLE PURCHASES-303

Policy

For the purpose of completing the Motor Vehicle Purchases schedule, a motor vehicle shall be defined as any motorized vehicle that carries an operator, and in most cases can carry passengers, regardless of price. Most motor vehicles are licensed road worthy vehicles. Included in the motor vehicles definition are airplanes, helicopters, water craft, and golf carts, ATVs, and other small motorized transportation.

Additional accounts and sub-accounts have been added by SAO to the State Chart of Accounts to more specifically budget and expense motor vehicle purchases. These additional sub-accounts are reflected on this schedule under the "Vehicle Type" tab. For motor vehicles costing less than $4,999, agencies should use the sub-accounts under account 701000. For vehicle purchases costing $5,000 or more, agencies should use the sub-accounts under 722000. The generic sub-account 722001 should no longer be used.
If additional sub-accounts should be added for a vehicle type not contemplated, please contact SAO. Some agencies that have historically budgeted heavy mechanized equipment as motor vehicles should now budget those items as equipment using the accounts under class 304.

For purposes of the Motor Vehicle Count, only road worthy, motorized vehicles that are licensed and carry passengers are included in the vehicle count and considered part of the state fleet. All leased vehicles are included in the motor vehicle count.

Any vehicle purchased and used by a state agency, regardless of the fund source used to purchase that vehicle, should be included in the Motor Vehicle Count.

Before the agency may purchase a vehicle, they must show sufficient funds in the Motor Vehicle Purchase object class under the program(s) for which the vehicle will be used.

Data Entry

There are two separate, unrelated counts of motor vehicles that must be entered into BudgetNet as described below.

Authorized Motor Vehicle Count

Database Required Entry - Enter the total number of motor vehicles assigned to the program/sub-program, approved in the Governor's Budget Report and changed by the appropriations act. If motor vehicles are not authorized enter "0."

Motor Vehicles to be Purchased

Transaction Type – **Database Required Entry –** Select from the drop-down menu: Additional, Replacement or Reduction.

- Additional Vehicles - Motor vehicles that increase the number of motor vehicles for an agency and are authorized in the appropriations bill.
- Replacement Vehicles - Motor vehicles recommended in the agency's budget for replacement.
- Reduction – this category may be used in amendments.

Quantity - Database Required Entry – Enter the number of vehicles to be purchased. An agency may list multiple purchases of the same vehicle make on one line. (e.g. purchase 10 Ford F-150s)

Use of Vehicle - Database Required Entry – Select from the drop-down menu: Pool (available for use by agency employees) or Individual (assigned to an individual).

Vehicle Type - Database Required Entry – Select vehicle type from the drop-down menu.

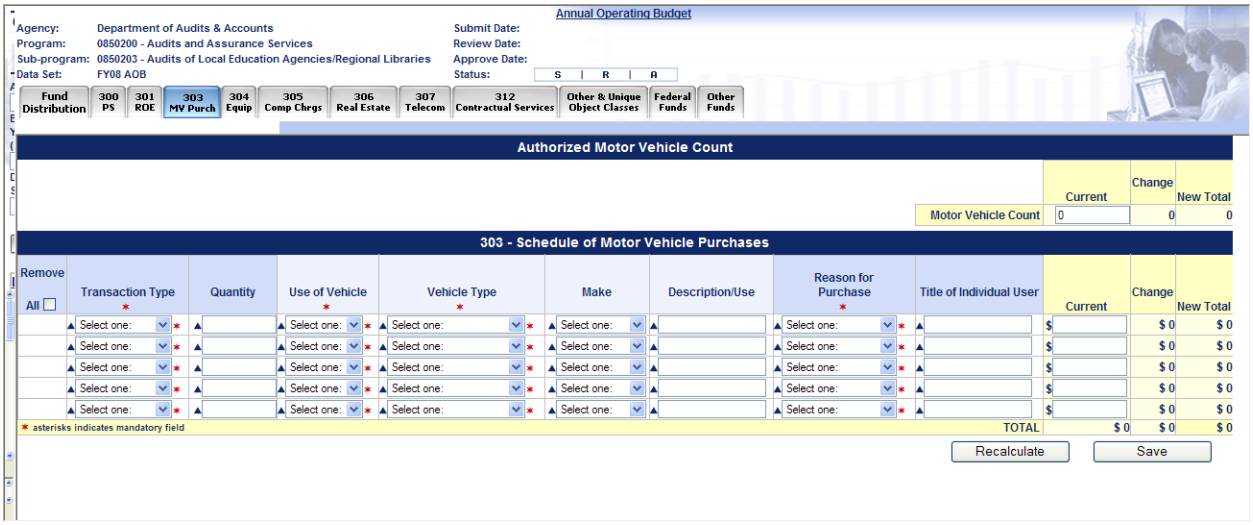
Make – Select the make from the drop-down menu.

Description/Use – Enter the description/use of the vehicle.
Reason for Purchase – Database Required Entry – Enter the reason from the drop-down menu.

Title of Individual User – Enter name of User (Required entry when Use of Vehicle is entered as "Individual").

Current – Enter the budgeted amount.

Totals – for instructions, please see the **Calculating Sub-Totals and Totals** section.



Annual Operating Budget

Agency: Department of Audits & Accounts
Program: 0850200 - Audits and Assurance Services
Sub-program: 0850203 - Audits of Local Education Agencies/Regional Libraries
Data Set: FY08 AOB

Submit Date:
Review Date:
Approve Date:
Status: S | R | A

Fund Distribution | 300 PS | 301 ROE | 303 MV Purch | 304 Equip | 305 Comp Chrgs | 306 Real Estate | 307 Telecom | 312 Contractual Services | Other & Unique Object Classes | Federal Funds | Other Funds

Authorized Motor Vehicle Count

	Current	Change	New Total
Motor Vehicle Count	0	0	0

303 - Schedule of Motor Vehicle Purchases

Remove All ☐	Transaction Type *	Quantity	Use of Vehicle *	Vehicle Type *	Make	Description/Use	Reason for Purchase *	Title of Individual User	Current	Change	New Total
	Select one: *		Select one: *	Select one: *	Select one:		Select one: *		$	$ 0	$ 0
	Select one: *		Select one: *	Select one: *	Select one:		Select one: *		$	$ 0	$ 0
	Select one: *		Select one: *	Select one: *	Select one:		Select one: *		$	$ 0	$ 0
	Select one: *		Select one: *	Select one: *	Select one:		Select one: *		$	$ 0	$ 0
	Select one: *		Select one: *	Select one: *	Select one:		Select one: *		$	$ 0	$ 0
* asterisks indicates mandatory field								TOTAL	$ 0	$ 0	$ 0

Recalculate | Save

SCHEDULE OF EQUIPMENT-304

Policy

List all equipment with a unit price of $5,000 or more in object class 304. List equipment currently covered by lease/purchase contracts showing basic terms including effective date, number of months, monthly payments and FY 2008 cost of each contract or agreement. Also, use this schedule to record equipment acquired under an installment purchase agreement.

Non-IT Equipment expenditures less than $4,999 should be charged to Regular Operating Expenses, 301 as stated in the State Chart of Accounts (SCOA).

Data Entry

Purchase Type – **Database Required Entry** Select the transaction type from the drop-down menu: Additional, Replacement or Multi-Year (On-going).

Purchase Option – **Database Required Entry** – Select the purchase option from the drop-down menu: Lease or Rent, or Purchase.

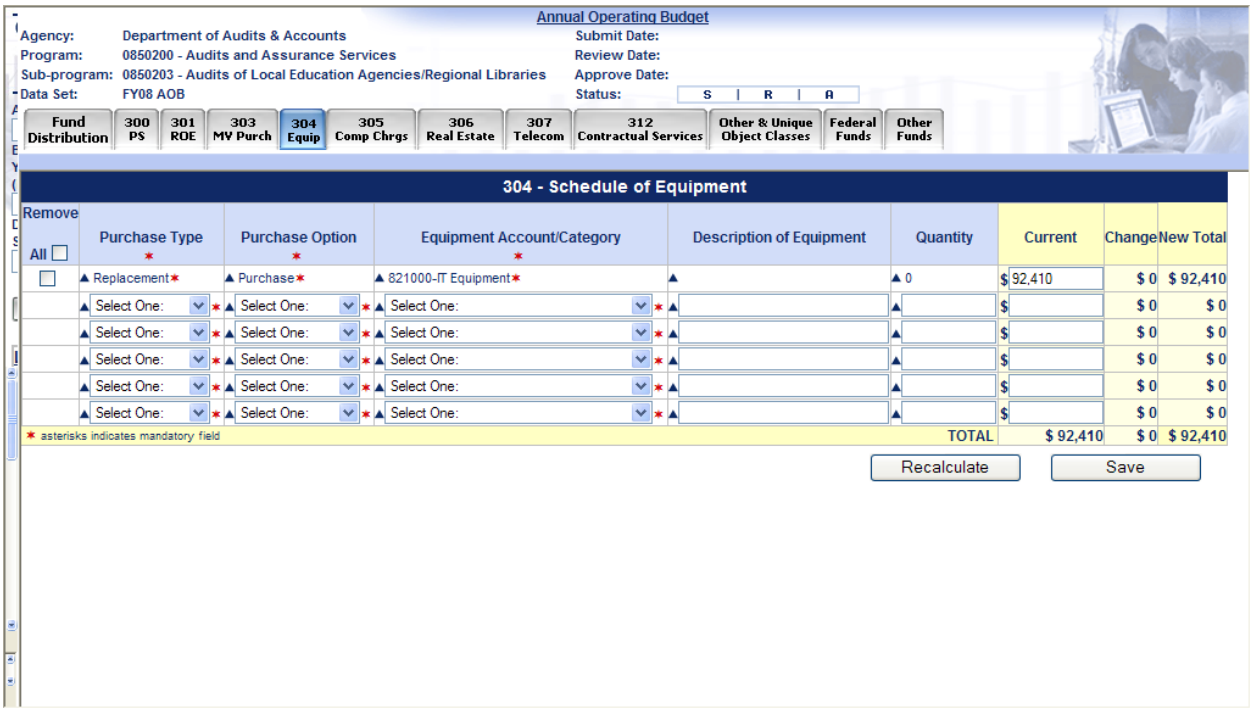
Equipment Category – **Database Required Entry** - Select the category from the drop-down menu.

Description – Describe the use of the equipment: if leased or rented, enter the terms of the lease.

Quantity – Enter the number of units leased or purchased.

Current – Enter total cost of lease or purchase. Note that this is not a calculated field.

Totals – for instructions, please see the **Calculating Sub-Totals and Totals** section.



SCHEDULE OF COMPUTER CHARGES/IT EXPENSE-305

Policy

Included in this schedule is information on the program's total computer charges and IT expenses. A detail break out of sub-accounts assigned to this class is defined in the SCOA.

Using the proper account, expenditures of less than $4,999 for computer supplies, rental of computer equipment and repairs and maintenance should also be charged to Computer Charges/IT Expense as stated in the SCOA.

Data Entry

PeopleSoft Code and Category of Charge - Database Required Entry - Select the category from the drop-down menu.

Charge Option – **Database Required Entry** - Select from the drop-down menu: Lease or Purchase.

Description – Enter a brief description of the computer charge: if a lease, enter the terms of the lease.

Vendor Name – If known, enter vendor name.

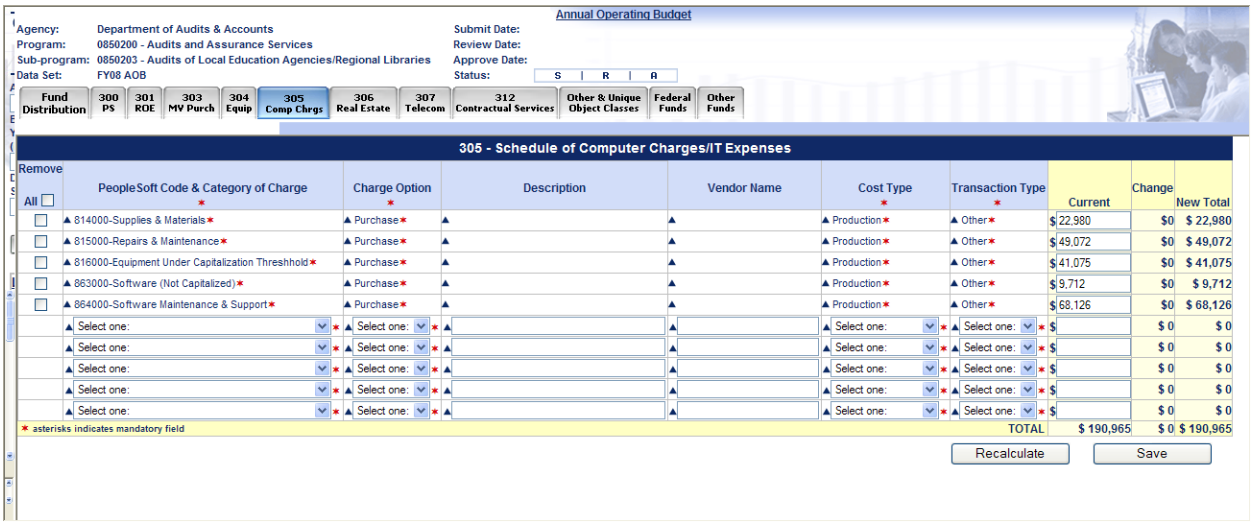
Cost Type – **Database Required Entry** - Select Development or Production.

- Development costs are associated with the planning, design or development of a new IT system or the revamping of an existing IT system.
- Production costs are associated with the operation or maintenance of an existing (live) IT system.

Transaction Type – **Database Required Entry** - Select from the drop-down menu: GTA or Other.

Current – Enter the amount.

Totals – for instructions, please see the **Calculating Sub-Totals and Totals** section.


Annual Operating Budget
Agency: Department of Audits & Accounts
Program: 0850200 - Audits and Assurance Services
Sub-program: 0850203 - Audits of Local Education Agencies/Regional Libraries
Data Set: FY08 AOB
Submit Date:
Review Date:
Approve Date:
Status: S | R | A
Fund Distribution
300 PS
301 RDE
303 MV Purch
304 Equip
305 Comp Chrgs
306 Real Estate
307 Telecom
312 Contractual Services
Other & Unique Object Classes
Federal Funds
Other Funds
305 - Schedule of Computer Charges/IT Expenses
Remove All
PeopleSoft Code & Category of Charge *
Charge Option *
Description
Vendor Name
Cost Type *
Transaction Type *
Current
Change
New Total
814000-Supplies & Materials * Purchase * Production * Other * $ 22,980 $0 $ 22,980
815000-Repairs & Maintenance * Purchase * Production * Other * $ 49,072 $0 $ 49,072
816000-Equipment Under Capitalization Threshhold * Purchase * Production * Other * $ 41,075 $0 $ 41,075
863000-Software (Not Capitalized) * Purchase * Production * Other * $ 9,712 $0 $ 9,712
864000-Software Maintenance & Support * Purchase * Production * Other * $ 68,126 $0 $ 68,126
Select one:
$ 0 $ 0
* asterisks indicates mandatory field
TOTAL $ 190,965 $ 0 $ 190,965
Recalculate
Save

SCHEDULE OF REAL ESTATE-306

Policy

All leased real estate cost by the agency must be included on this schedule. The program budget should reflect planned expenditures for the fiscal year. OPB will access information on owned space and many of the details on leased space using the BLLIP System.

Data Entry

Type of Space – **Database Required Entry** - Select type of space from the drop-down menu.

Ownership of Space – **Database Required Entry** - Select from the drop-down menu: Lease/Non-State, Lease/State.

Landlord Name – Enter the name of the landlord. For space owned by the state and leased by the Georgia Building Authority, enter GBA. If an agency sub-leases space from another agency, enter that agency name. If the space is owned by the agency no entry is required.

Description – Enter the number for leased space or as listed on the BLLIP report.

Current – **Database Required Entry** - Enter the appropriated amount for real estate rentals by program. Note that this is not a calculated field.

Totals – for instructions, please see the **Calculating Sub-Totals and Totals** section.

SCHEDULE OF TELECOMMUNICATIONS-307

Policy

Provide the planned expenditures for GTA and non-GTA voice and data communication services.

Data Entry

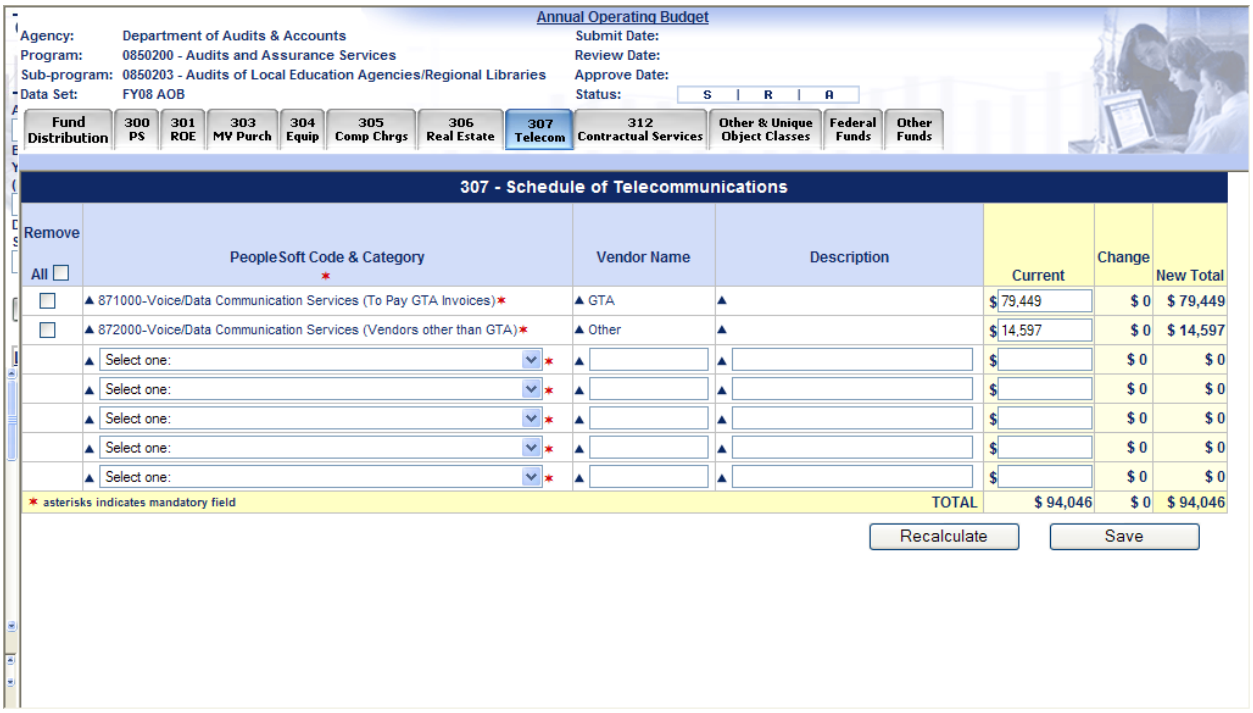
PeopleSoft Code and Category - **Database Required Entry -** Select the category from the drop-down menu.

Vendor Name – If known, enter the name of the vendor (e.g., GTA).

Description – Enter a description if Vendor Other than GTA is selected from the PeopleSoft Code and Category drop-down menu.

Current – Enter the cost for each telecommunications entry.

Totals – for instructions, please see the **Calculating Sub-Totals and Totals** section.



SCHEDULE OF CONTRACTUAL SERVICES-312

Policy

List on this schedule planned expenditures for professional services, per diem and fees and contracts as recommended in the Governor's budget report and changed by the General Assembly. These detailed expenditures by sub-account are identified in SCOA.

Data Entry

Type - **Database Required Entry** – Select from the drop-down menu: Bid, Pass- Through, Per Diem or Sole Source.

Account/Category - **Database Required Entry** – Select from the drop-down menu.

Description - **Database Required Entry** – Enter a brief description and purpose of the contract.

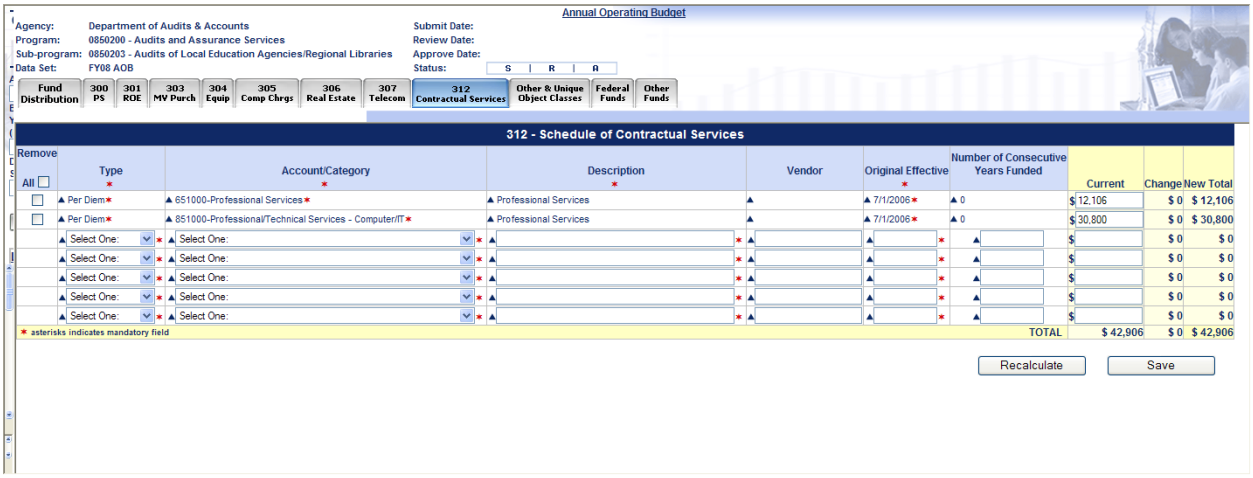
Vendor – If known, enter name of vendor.

Original Effective Date – **Database Required Entry** – Enter the date of the original agreement with the vendor that is providing the service.

Number of Consecutive Years Funded – Enter the number of years this vendor was hired for the same service.

Current – Enter the budgeted amount.

Totals – for instructions, please see the **Calculating Sub-Totals and Totals** section.


Annual Operating Budget
Agency: Department of Audits & Accounts
Program: 0850200 - Audits and Assurance Services
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Data Set: FY08 AOB
Submit Date:
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Approve Date:
Status: S | R | A
Fund Distribution
300 PS
301 ROE
303 MV Purch
304 Equip
305 Comp Chrgs
306 Real Estate
307 Telecom
312 Contractual Services
Other & Unique Object Classes
Federal Funds
Other Funds
312 - Schedule of Contractual Services
Remove All
Type *
Account/Category *
Description *
Vendor
Original Effective *
Number of Consecutive Years Funded
Current
Change
New Total
Per Diem * | 651000-Professional Services * | Professional Services | | 7/1/2006 * | 0 | $ 12,106 | $ 0 | $ 12,106
Per Diem * | 851000-Professional/Technical Services - Computer/IT * | Professional Services | | 7/1/2006 * | 0 | $ 30,800 | $ 0 | $ 30,800
Select One: | Select One: | $ | $ 0 | $ 0
* asterisks indicates mandatory field
TOTAL $ 42,906 $ 0 $ 42,906
Recalculate
Save

SCHEDULE OF UNIQUE OBJECT CLASSES

Policy

The following common object class and any unique object classes assigned to the program are found on this schedule. Please contact your OPB policy analyst to add or delete any unique object classes. OPB policy analysts may request additional information regarding the detailed budget plan for unique object classes. This documentation should be provided to the OPB analyst as part of the AOB submission.

Data Entry

Current – Enter the amounts budgeted for each object class listed on the schedule: Capital outlay, transfers, grants and benefits and any unique object classes.

Capital Outlay, Major Maintenance and Repairs – 309 (See Template: Schedule of Capital Outlay – Cash Funded Projects)

Enter the amount of cash funded capital outlay on the scheduled provided. Complete the supplemental schedule to provide a description of each project funded. Each project should be identified as either Capital Outlay or Major Maintenance and Repairs.

Transfers - 314

Enter the expenditures that are budgeted for the purpose of being transferred to another state entity.

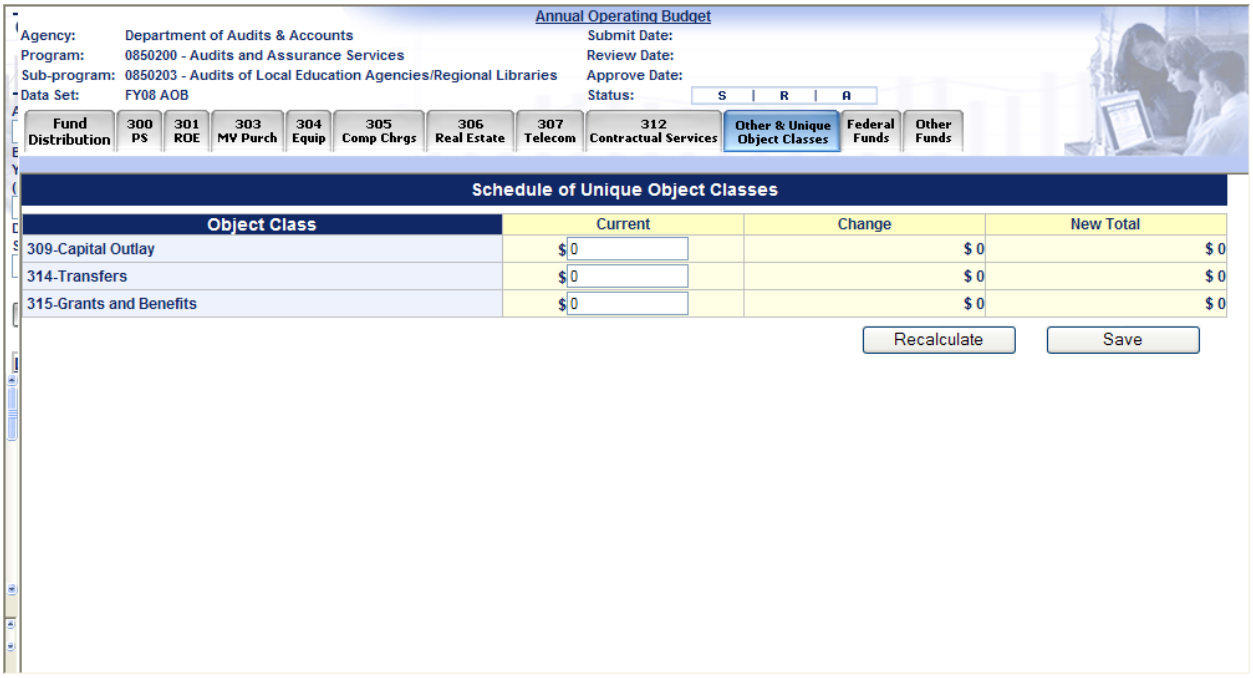
Grants and Benefits - 315

Enter the expenditures for payments outside of state government to individuals, communities and other organizations.

Unique Object Classes (See Template: Schedule of Unique Object Classes)

Enter the budgeted amount for the unique object class. Complete the attached supplemental schedule to provide a brief description of each unique object class.

Totals – for instructions, please see the **Calculating Sub-Totals and Totals** section.



SCHEDULE OF FEDERAL FUNDS

Policy

The FY 2008 AOB Federal Funds screen has a drop-down menu of the federal fund sources and CFDA number that have typically been used by the agency in the past. If the CFDA and name are not in the agency list, contact the BudgetNet helpdesk to add CFDA codes and names that are needed. The sum of all federal funds listed must be in balance with the total federal funds entered on the Funds Distribution screen. A special report will be available for amendments that filter the data entered by the agency and show the federal funds in the format of the appropriations act by program.

Data Entry

CFDA and Federal Grant Title – **Database Required Entry** – Select the CFDA code from the drop-down menu.

Fund Code – Enter the five-digit PeopleSoft/fund source code. Multiple entries may be made against the same CFDA/fund source. This is not a required field.

Purpose/Description – Describe the purpose of the federal fund.

Current – Data entry for the AOB. Enter the amount of the fund.

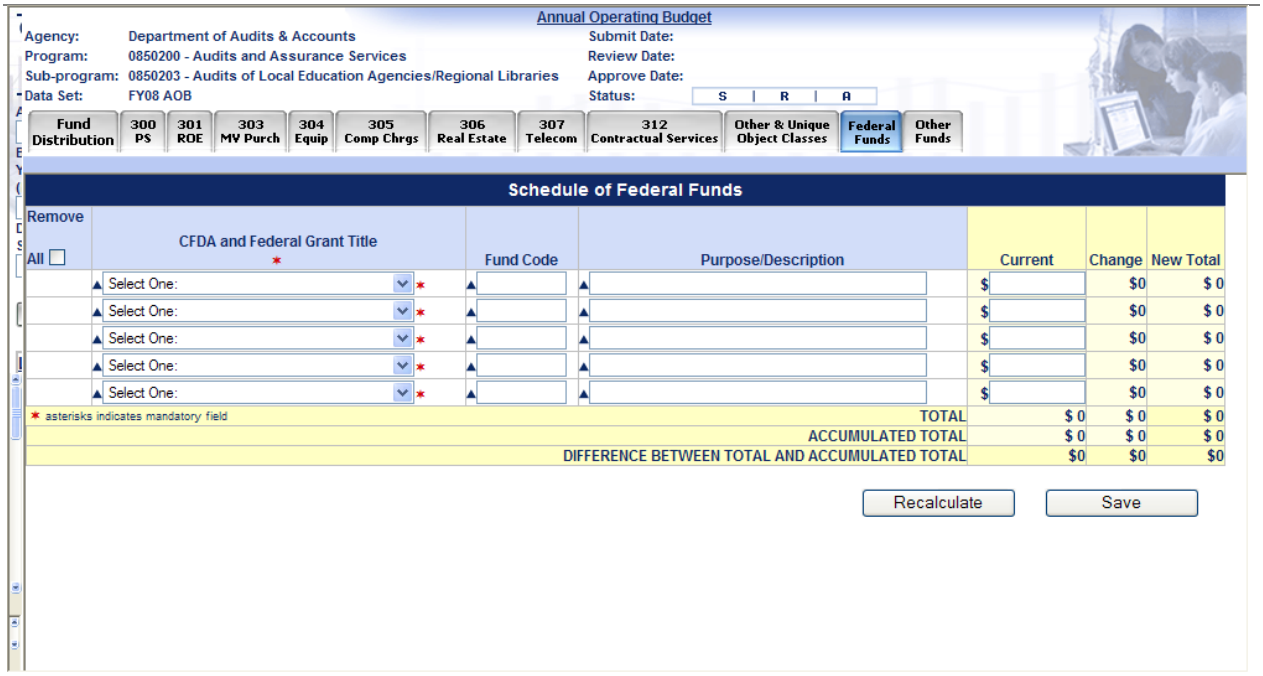
Change – Data entry for amendments only. Enter the change amount.

New Total – Calculated field (Current + change = New Total).

Total – Displays the total federal funds entered on the Schedule of Federal Funds.
Accumulated Total - Displays the federal funds from the Program Fund Source screen.

Difference Between Total and Accumulated Total - "Total" should match "Accumulated Total." If not, the system will alert the user by displaying the difference in red. BudgetNet will not allow the agency to submit the AOB until the difference is resolved.

Totals – for instructions, please see the **Calculating Sub-Totals and Totals** section.



SCHEDULE OF OTHER FUNDS

Policy

The Schedule of Other Funds should be completed before all expenditures are allocated on the object class schedules.

Data Entry

Appropriations Category – **Database Required Entry** - Select the appropriate category that complies with HB 95 from the drop-down menu. To conform to HB 95 one of the following categories must be selected from the drop-down menu for each "Other Fund:"

- Agency Funds
- Other Funds
- Research Funds
- Records Center Storage Fee
- Indigent Care Trust Fund - Public Hospital Authorities
- Prior Year Funds
  - Prior Year Funds – State General Funds
  - Prior Year Funds – Motor Fuel Funds
  - Prior Year Funds – Tobacco Funds
  - Prior Year Funds – Lottery Funds
  - Prior Year Funds – Brain and Spinal
  - Prior Year Funds – Governor's Emergency Funds
  - Prior Year Funds - Other
- INGOV-Health Insurance Payments
- INGOV-Other Intra-State Government Transfers
- INGOV-Retirement Payments
- INGOV -Self Insurance Trust Fund Payments
- INGOV -Medical Services Payments - Other Agencies

Some fund sources may contain an INGOV prefix to identify the other fund sources that are intra-state government transfers in HB 95.

Fund Code – Enter the five-digit PeopleSoft/fund source code. Multiple entries may be made against the same fund source using the fund code to distinguish the nature of the fund. This is not a required field.

Use "Name of Other Fund" and "Purpose/Description" to provide further clarification.

Name of Other Fund – If non-state or agency funds is selected under Category, enter the name of the fund source.

Purpose/Description – Enter any additional information about the fund source.

Current – Data entry for the AOB. Enter the amount of the fund.

Change – Data entry for amendments only. Enter the change amount.

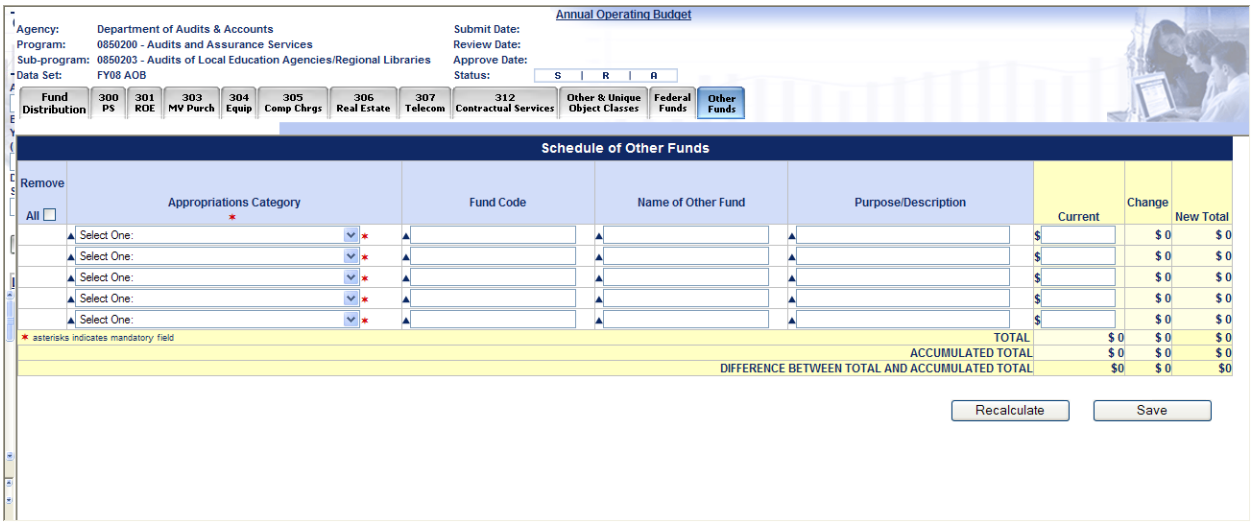
New Total – Calculated field

Total – Displays the total other funds entered on the schedule of other funds.

Accumulated Total - Displays the other funds from the program fund source screen.

Difference Between Total and Accumulated Total - When the other funds schedule is complete, "Total" should match "Accumulated Total." If not, the system will alert the user by displaying the difference in red. BudgetNet will not allow the agency to submit the AOB until the difference is resolved.

BudgetNet users may run the submit "pre-check" at anytime to determine if a program is in balance. The "pre-check" validation process compares the total amounts on the Program Fund Source Screen to the total amounts entered on the object class schedules and the federal and other fund detail schedules. See Section titled – Submitting the AOB for instructions on running a pre-check.



REPORTS

ACCESSING AOB REPORTS

Reports can be accessed either from the Reports menu on the BudgetNet Homepage or from the toolbox on the Agency AOB Homepage. Clicking BudgetNet Reports will bring you to the Reports Menu that provides three report categories: Annual Operating Budget, Budget Development, and Strategic Plan and Performance Measures. Instead of using the menu the user now can type in a report number and click on "Get Report". The filters screen then opens for the selected report.

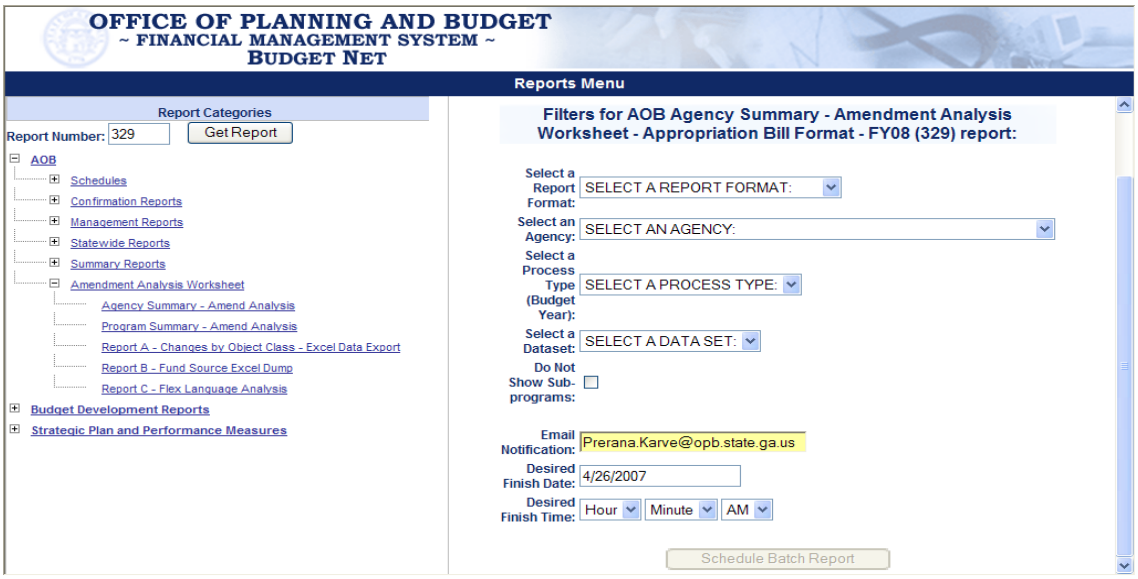
Reports are available in three formats – PDF, Excel Spreadsheet - Report Format, or Excel Spreadsheet - Raw Format. The two latter formats allow users to export data to Excel. Users who want to manipulate the data in the reports should select Excel Raw Format.

To access reports from the BudgetNet Homepage or the agency toolbox:

1. Click **BudgetNet Reports.**
2. Under report categories click on **(+)** next to **AOB.**
3. The **AOB Reports** menu appears. Select the desired report from the menu. If a report has multiple options, you must click the (+) sign to display the options. Click on the desired report.
4. A filter screen appears. Please note that the filter screens can vary by report. What follows is a representative example. Each filter has a drop-down box. Follow the instructions and select the desired options from the drop-down lists:
   - **Select a Report Format** – Choose from PDF, Excel Spreadsheet - Report Format, or Excel Spreadsheet – Raw Format.
   - **Select an Agency** – If applicable, choose an agency. Note that this option only appears for users who work with multiple agencies.
   - **Select a Process Type (Budget Year)** – Select FY08 AOB/Amendment.
   - **Select a Data Set** – Select FY08 AOB.
   - **Select a Program** – Select the desired program from a list of the department's programs.
   - **Include Attached Agencies?** – If applicable, check the box.
   - Email Notification – should default to your email address on file in BudgetNet but can be changed to send the report notification to someone else.
   - Enter **desired finish date** and **desired finish time**.
   - Click **Schedule Batch Report**.
5. The offline report submission confirmation screen appears. From this screen click on links to the report queue, report filters, BudgetNet Homepage or select a different report from the left-hand side of the screen.

You will be notified by e-mail when the report is available in the **Report Queue**. You can access your report by clicking the link in the e-mail notification or by going to the **Report Queue Status** on the BudgetNet Homepage. On each line of the report queue the is a (+) sign. Click on the (+) sign and the following information about the report is displayed in a dropdown:
Report Format, Agency and Amendment Type. (The last item can vary by report).

To return to the Agency AOB Homepage from reports, you will need to go back to the BudgetNet Homepage ("Click **HERE** to return Home"), go to Options, select AOB Options, and then FY08.



List of Reports

The following reports are available for the FY 2008 AOB:

Schedule Reports:

- 300 - Personal Services Schedule (201); Agency Personal Services Data Export (332)
- 301 - Regular Operating Schedule (309); Agency Regular Operating Data Export (334)
- 303 - Motor Vehicle Purchases Schedule (310); Agency Motor Vehicle Data Export (335)
- 304 - Equipment Schedule (311); Agency Equipment Data Export (336)
- 305 - Computer Charges Schedule (312); Agency Computer Charges Data Export (337)
- 306 - Real Estate Rentals Schedule (313); Agency Real Estate Data Export (338)
- 307 – Telecommunications Schedule (319); Agency Telecommunications Data Export (339)
- 312 – Contractual Services Schedule (320); Agency Contractual Services Data Export (333)
- Federal Funds Schedule (321); Agency Federal Funds Data Export (340)
- Other Funds Schedule (322); Agency Other Funds Data Export (341)
- Other & Unique Object Class Schedule (324); Agency Other & Unique Object Class Data Export (342)

Confirmation Reports

- AOB Data Set Confirmation Report (327)

Management Reports

- AOB Amendment Status Report - FY08 (331)

Statewide Reports

- AOB Amendment Federal and Other Funds - Detail - FY08 (316)
- AOB Amendment -All Funds - FY08 (317)
- Statewide Fund Source Detail – FY08 (315)

Summary Reports

- Agency Summary Reports
  - Agency Program Report - FY08 (345) (Previously a VIEW)

Amendment Analysis Worksheet

- Agency Summary – Amend Analysis - AOB Agency Summary - Amendment Analysis Worksheet – Appropriation Bill Format (329)
- Program Summary – Amend Analysis – AOB Amendment Analysis Worksheet – Summary by Program (330)
- Changes by Object Class – Excel Data Export – FY08(343)
- Fund Source Excel Data Export – FY08 (344)
- Appropriated Federal Funds Transfer – FY08 (328)

The number in front of each schedule corresponds to a state account code. Each report is assigned a unique number (in parentheses), which should be included in any communication concerning reports with OPB technical staff. Keep in mind that the report number may be different from one fiscal year to the next.

Remember that all available views can be copied into Excel.

These and additional reports are also available for the amendment process.

SUBMITTING THE AOB

SUBMITTAL PROCESS

Before you submit the AOB, run a pre-check. All BudgetNet users have access to run a pre-check on data sets. Only authorized BudgetNet users, usually the fiscal officer, can submit data sets. The pre-check currently has three purposes:

1. It checks to see that federal and other funds totals from the fund distribution screen matches the totals on the federal and other funds detail schedules.
2. It checks to see that your fund distribution totals by program/subprogram match the sum of the total funds on all the object class schedules by program/subprogram.
3. It will alert you if there are any negative fund balances. However, it will not prevent you from submitting the AOB.

To run a pre-check:

1. Go to the **BudgetNet Homepage.**
2. Click on **AOB/Amendment Options** under Options.
3. Click the **fiscal year FY08.**
4. Click **Submit to OPB/Pre-Check.**
5. A filter screen appears. Select your **agency.**
6. Select the **data set** (FY08 AOB).
7. From the option dropdown select **"Pre-Check".**
8. **Click "Run Submission/Pre-Check"**

The pre-check will result in one of the following two messages:

"All programs have passed the validation process. Your FY 08 data set may now be submitted to OPB."
Or
"The programs listed below did not pass the "submit to OPB" validation. Please correct the problems and run this again. The submit process will not function if these discrepancies are not corrected. All errors must be corrected before the data set can be submitted to OPB."

There are three possible errors listed under this message:

1. The following programs have discrepancies between the fund distribution total and the object class totals
2. The following programs have discrepancies between the other fund distribution total and the other fund detail schedule totals,
3. The following programs have discrepancies between the federal fund distribution total and the federal fund detail schedule totals.

You could have any one or all of these messages on a pre-check.
If you receive the second message, correct the problem and repeat steps 1-7 for the pre-check.

If you receive the first message, you are ready to submit or if you receive a message that reads, "The following programs have negative fund source balances" and those balances are correct you are ready to submit.

To submit your AOB to OPB:

1. Go to the **BudgetNet Homepage.**
2. Click on **AOBAmendment Options** under Options.
3. Click the **fiscal year FY08.**
4. Click on **Submit to OPB/Pre-Check.**
5. A filter screen appears. Select your **agency.**
6. Select the **data set** (FY08 AOB).
7. From the option dropdown select "Submit".
8. Click on "Run Submission/Pre-Check"
9. Once the Pre-Check runs again a comment **box** appears. Use this space to annotate your AOB. Additional documentation may also be sent via e-mail or regular mail.
10. When you click "**Run Submission."**, if you have a pop-up block enabled in your Internet browser, you must disable it at this point. In many cases, you can disable the pop-up block by holding down the control key at the same time as you click "Submission." If that does not work, please consult your department's IT support person.
11. A signature page appears. Print the **signature page,** and file at your agency. (The signature page will not appear if your fund sources from the object class schedules and the federal and other funds schedules do not match. In that case, you must correct the problem before you submit.) The signature page will not appear if you have a pop-up block enabled. The signature page can also be accessed through the reports menu under AOB → Confirmation Reports → Report 327.

BudgetNet will send an e-mail to the agency's fiscal officer and OPB analyst stating that the AOB has been submitted. The status will change to Submit and the submission date is entered.

APPROVAL PROCESS

After your OPB analyst has been alerted via e-mail that your agency's AOB has been submitted, the analyst reviews the submittal. Final approval is given by the OPB division director. The agency's fiscal officer for BudgetNet purposes will receive an e-mail when the AOB has been approved. (Status changes to Approved with the date) The House and Senate budget offices will also be notified by e-mail each time a data set is approved in BudgetNet.

ACCESS TO YOUR NEXT DATA SET/AMENDMENT

Once OPB approves an agency's AOB, the agency may request access to their next data set, amendment one. The request form is located on the BudgetNet Homepage. Click **AOB/Amendments, click FY08** and then click **Add Next Amendment**. You get the following message, "Your request for another amendment has been sent. You will be notified when the amendment is open and ready for agency use."

OPB ISSUES TRACKING SYSTEM

The Issues Tracking System (ITS) allows users to create tickets to file trouble reports, ask questions or raise issues. When users click on the ITS button they are taken directly to the ticket entry screen. They enter the pertinent data and click on submit. The initial ticket is not assigned. It is the OPB help desk's responsibility to periodically review the tickets, check that all information that is needed has been supplied, and assign them for resolution. Tickets are initially assigned to one of three teams: design, development, or support. As tickets go through this process an ITS internal log is used to record what is done. Once a ticket has been addressed, the history of the ticket is maintained in the database.

Following are directions for creating and submitting a ticket.

In order to do this, you will create a "Ticket," which can be accessed by clicking on the "Generate a Support Ticket" link on the BudgetNet Homepage or in the toolbox on the Agency AOB Homepage. This will open a second browser window with an empty ticket, which will look similar to Figure 1:

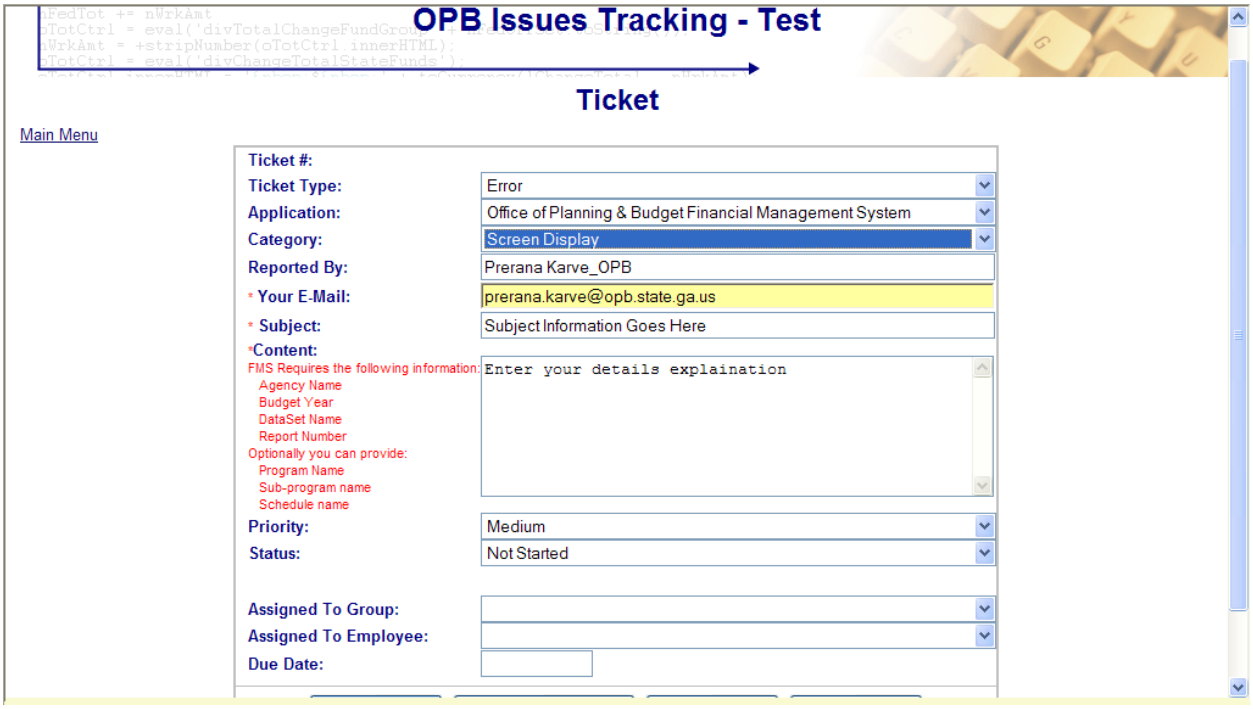


Figure 1 - Ticket

Table 1 contains a short explanation for each field in the ticket:

Field Name	Explanation
Ticket #	The number assigned to the ticket once it is saved.
Ticket Type	Select whether you are reporting an error, asking a question, making a suggestion, or any other option in the drop-down. Default is Error.
Application	What application this ticket refers to – BudgetNet Internet, OPB Intranet, GLIS, COBS, etc. This will already be filled out for you.
Category	Select what category applies to the ticket – is it about a report, a screen display etc.?
Reported By	Please enter your name and e-mail, if not already populated, so that you can be contacted regarding this ticket.
Your e-mail:	Enter your e-mail address. It is a required field.
Subject (mandatory field)	Enter the subject of the ticket. For example – "Report #68."
Content	Type in your question, suggestion, or issue. Your application may require specific information in order for us to be able to process your ticket efficiently. These instructions will appear to the left of the content field. Please provide the necessary information and explain the issue giving as many details as possible. If an error message appeared, please be sure to include it in its entirety.

Table 1 - Ticket Fields

Table 2 contains a short explanation about the buttons:

Button Name	Action
Save	Saves the ticket and refreshes screen with saved edits.
Save/Attachment(s)	Saves the ticket then opens up new page to allow user to attach a file (e.g. a screen shot) to the ticket for additional information. See additional instructions in the next section, "Uploading Files with Tickets."
Save/Exit	Saves the ticket and closes the window.
Duplicate	This button appears once the ticket is saved. Clicking on it will create a copy of the ticket you just entered without the subject. When you have multiple issues that are similar, you can duplicate the ticket and modify the information that requires modification.
Cancel	Closes the ticket without saving it.

Table 2- Buttons

In order to keep a reference of the ticket you have created, please click the "Save" button first. This will save the information you have entered, refresh the page, and assign your ticket a number. Save this number for your records if you want to follow up on the ticket later. You can also print the page out to a local printer to have your ticket on file. To view the status of a submitted ticket click on **ITS Ticket History** located on the BudgetNet Homepage or contact the Help Desk via e-mail at (Helpdesk@opb.state.ga.us). Be sure to include your ticket number in the e-mail. Please use a separate ticket for each issue, question, or suggestion you may have.

Uploading Files with Tickets

ITS also provides the ability to attach files to a ticket to provide additional information in support of a ticket. If you take a screen shot and save it to a file, or have a detailed write up for a suggestion in a document, you can attach these files to your ticket. Click the "Save/Attachment(s)" button to go to the UpLoad page. The "Ticket Attachments" page will display all current ticket information plus provide you the ability to attach documents. See the image below:

Ticket Attachments

Ticket Description

Ticket #:	84
Ticket Type:	Error
Application:	Office of Planning & Budget Financial Management System
Category:	Screen Display
Reported By:	Joe Smith
Subject:	**Subject Information Goes Here**
Content:	Enter your detailed explaination here.
Priority:	Medium
Status:	Not Started
Assigned To Group:	
Assigned To Employee:	
Due Date:	
Date Created:	4/20/2005 10:07:28 AM by Donald Cowan
Last Modified:	4/20/2005 10:07:28 AM by Donald Cowan

Uploads

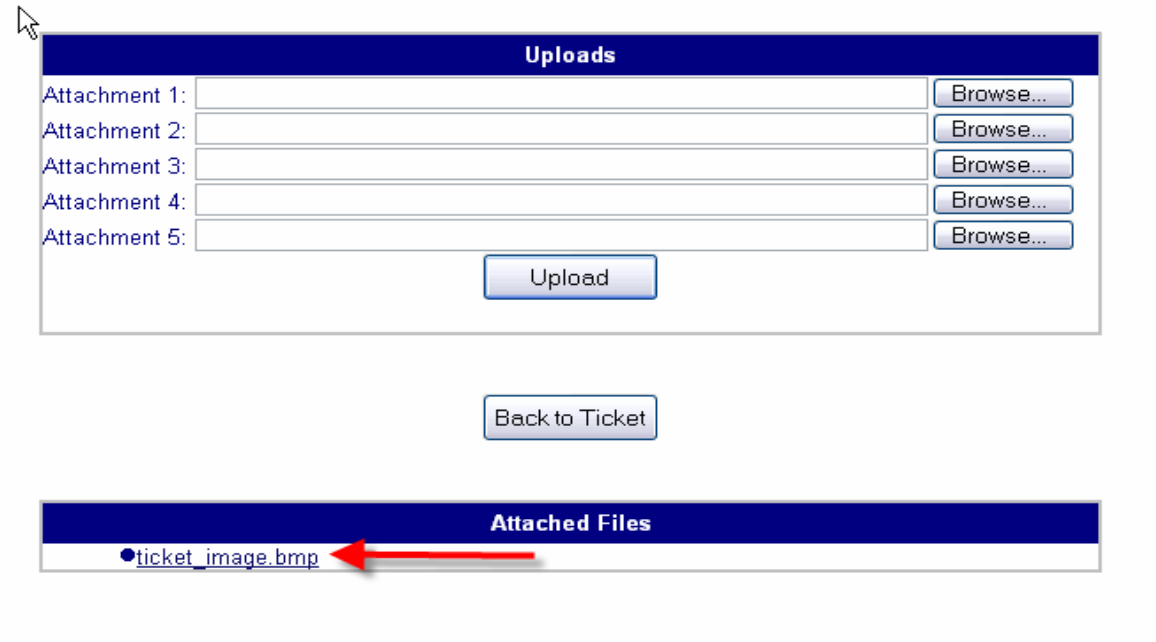
Attachment 1:	click "Browse.." and select the file to upload	Browse...
Attachment 2:		Browse...
Attachment 3:		Browse...
Attachment 4:		Browse...
Attachment 5:		Browse...

Upload

Back to Ticket

Click the "Browse" buttons and navigate to the file you want to upload. Once you have selected the ticket(s), click the "Upload" button. The page will refresh to show the file(s) you have attached. See below.

Once you have finished attaching files, click the "Back to Ticket" button. You will return to the ticket information page. There you can make additional changes or exit out of the ticket by clicking "Save/Exit" or "Cancel."



AMENDMENTS TO THE AOB

GENERAL INFORMATION

Throughout the fiscal year, an agency may amend its AOB to realize additional funds or appropriately align the budget based on later information.

At a minimum, an agency should submit an amendment to their AOB when changes occur in the availability of federal or other fund sources and upon execution of an amended appropriations act. Amendments also include internal transfers between object classes in subprograms and programs.

Amendments are submitted to OPB for the OPB Director's review and approval. Proposed changes to an approved AOB must be made through an amendment submitted via BudgetNet. Agencies may amend in additional federal and other funds as needed. Instructions for preparing and submitting amendments using BudgetNet are available on the OPB website (www.opb.state.ga.us).

Once OPB approves an agency's AOB, the agency may request access to their next data set, amendment one. The request form is located on the BudgetNet Homepage. Click **AOB/Amendments**, click on FY08, and then click on **Add Next Amendment**. You get the following message, "Your request for another amendment has been sent. You will be notified when the amendment is open and ready for agency use."

OPB POLICY FOR AMENDMENTS

1. The official approved version of the agency budget is the latest approved AOB as amended in the OPB BudgetNet system. BudgetNet is the system of record for all agency budgets.

2. Amendments that reconcile the budget in the agency's financial system with the official approved budget in the OPB BudgetNet system should be submitted on, at least, a quarterly basis.

3. Agencies must maintain an annual operating budget that reflects the best estimate of federal and other funds for the fiscal year. Agencies can adjust their estimate by amendment during the fiscal year. The final amendment shall reflect the final spending plan to the extent possible.

4. Agencies must explain the impact of each amendment on the programs that are involved. The explanation should detail why the amounts are changing and how the additional or reduced funding will impact program services, performance and goals.

5. Transfers of state funds between programs must be approved only through the fiscal affairs process or amended appropriations act.

6. An electronic signature by the agency head or fiscal officer or his or her designee is required to authorize submission of an amendment. A paper signature is not required.

AMENDMENT TYPES

During the fiscal year the agency may amend its budget for a variety of reasons (see Table 1 on page 38). The agency must identify what type of amendment is being submitted in BudgetNet. The notation "[SA]" indicates that these amendments are "stand-alone" amendments and only the authorized changes should be included the amendment. The agency can select from the following "Amendment Types" when submitting an amendment in BudgetNet:

- Fiscal Affairs (FAA) [SA]
- Governor's Executive Orders (EXO) [SA]
- Appropriated Federal Funds Transfer Amendments (AFF) [SA].
- Amended Fiscal Year Appropriations (AFY) [SA].
- Federal and Other Funds (FOF)
- Internal Budget Transfers (ITN)

OPB POLICY FOR SPECIFIC AMENDMENT TYPES

Fiscal Affairs Amendments (FAA)

1. The agency must submit an amendment that reflects only the approved fiscal affairs transfer. These amendments must net to zero by fund.

2. In most cases, the fiscal affairs transfers for the new fiscal year should be submitted to OPB as the first amendment after the AOB is approved for the new fiscal year. Occasionally, fiscal affairs transfers may be a later amendment (amendment 2 or 3) as long as it is included in the base used to develop the next year budget.

3. Fiscal affairs amendments for the current year shall be processed before the OPB deadline for the final state funds amendment.

Federal Funds Amendments (FOF)

1. Federal fund grants identified in the appropriations act shall be spent on that program. Additional funds (new grants not anticipated by the appropriations act or funds that can be legally used in multiple programs) may be amended to any program. Federal funds that were included in the appropriations act but not received should be amended out.

2. Federal funds not identified in the appropriations bill are managed by the agency in accordance with the purpose for which the funds were granted.

3. Federal direct funds shall include those funds that are received directly from federal agencies using the fund source identifier 10xxx - 29xxx as defined in the State Accounting Procedures Manual. Federal direct funds shall be amended into the receiving agency's budget as Federal Funds.

4. Federal indirect funds shall include those funds that are received from organizations both within and outside of State government, and are accounted for using the fund source identifier 30xxx – 39xxx as defined in the State Accounting Procedures Manual. Federal indirect funds shall be amended into the receiving agency's budget as Federal Funds if the receiving agency is responsible for reporting to the grantee on the use of the funds as required by the federal grantor (federal expenditure restrictions remain intact).

In order to ensure that agencies continually update their federal fund receipts, before approving an allotment, OPB will analyze expenditures and revenues by fund source by program. If the expenditures from federal funds appear to be significantly out of line with the budget, the agency may be required to submit an amendment to update the approved budget.

Other Funds Amendments (FOF)

1. Funds received by an agency as payment for services provided to a second agency should be amended to the receiving agency's budget as "other funds." All intra-agency transfers (intra governmental transfers) are considered a type of other funds.

2. Federal indirect funds where no specific requirement exists to provide federal reporting are considered non-Federal, and shall be amended in as "Other Funds" on the other funds schedule and shall be accounted for using the 'unrestricted' funding source (60xxx – 89xxx) when such funds are from an organization outside of State government, or the 'intra state organization – non federal' funding source (90xxx – 97xxx) when such funds are from organizations within State government, as defined in the State Accounting Procedures Manual.

3. An agency must submit an amendment to its budget to reflect actual or estimated receipt of other funds.

4. State funds previously budgeted and reserved by the State Accounting Officer from a prior fiscal year and expected to be spent in the current fiscal year shall be amended into the current fiscal year budget as "Other Funds - Prior Year Funds – xxx" where xxx specifies the fund source as follows:

- Prior Year funds – State General Funds
- Prior Year funds – Motor Fuel Funds
- Prior Year funds – Tobacco Funds
- Prior Year funds – Lottery Funds
- Prior Year funds – Brain and Spinal
- Prior Year funds – Governor's Emergency Funds
- Prior Year Funds - Other

5. Revenue planned to be expended shall be amended into the agency budget.

Transfers Between Agencies (EXO)

1. If a transfer of a program is part of a general legislative bill (not the appropriations act) an executive order must be issued to outline the transfer. A transfer by executive order must be a stand-alone amendment identified as "Governor's Executive Order." A copy of the executive order must be included in the approved amendment and retained in the OPB file. The transfer between budget units is operationalized through an amendment to the AOB of all agencies involved.

2. Where the appropriations act is not clear or conflicts with general law, the OPB Director will determine the appropriate transactions.

3. When transfers occur, the OPB Director or his/her designee will facilitate and broker the transition and budget transactions among the involved parties.

4. After the executive order has been signed and issued, both the sending and the receiving agencies should process their amendments within the same timeframe.

5. Program transfers to another agency should be reflected in both the sending and the receiving agency's budget by the cut-off amendment for the next fiscal year budget development.

Governor's Emergency Funds (EXO)

The Governor's Emergency fund is made up of state funds that are managed by the Governor and may be used to respond to unanticipated expenses. The Governor may allocate the funds in any manner except that the following three restrictions apply:

- The funds must be allocated to a state agency or budget unit;
- The funds may not replace otherwise budgeted funds; and
- The funds may not create a continuing obligation for the state.

Once the Governor has authorized the allocation of emergency funds, the funds are transferred from the Governor's Emergency Funds program to the specified receiving agency as a Governor's Emergency Funds fund source.

Agencies must submit their Governor's Emergency Funds amendments as a stand alone amendment (Type EXO). Agencies must submit their Governor's Emergency Funds amendments within a short time period after the Governor has authorized the funds.

Appropriated Federal Funds Transfers (AFF)

Agencies may increase the appropriated amount of an appropriated detail federal fund source by 50% by transferring the amount from another program funded by the same appropriated detail federal fund source. Calculation of the amount transferred is based on the stated amount in the Appropriations Act.

The federal funds in the appropriations bill are:

- Federal Funds Not Itemized
- Temporary Assistance for Needy Families Block Grant (TANF)
- Social Services Block Grant
- Child Care and Development Block Grant
- Foster Care Title IV - E
- Maternal and Child Health Services Block Grant
- Medical Assistance Program
- Preventive Health and Health Services Block Grant
- Community Mental Health Services Block Grant
- Prevention and Treatment of Substance Abuse Block Grant
- Federal Highway Administration Highway Planning and Construction
- State Children's Insurance Program
- Community Services Block Grant
- Low-Income Home Energy Assistance
- TANF Block Grant Unobligated Balance
- CCDF Mandatory and Matching Funds (NEW)
- TANF Transfers to Child Care Development Fund (NEW)

Appropriated Federal Funds Transfers amendments must be submitted to OPB as a stand alone amendment.

Internal Transfers (ITN)

The agency should maintain an approved budget that reflects the agency spending plan by program and object class (subprogram, if applicable).

Amended Appropriations Bill (AFY)

1. The agency must submit an amendment that reflects only the approved changes in the amended appropriations bill as a stand alone amendment.

2. Amendments reflecting the amended appropriations bill must be processed prior to any amendments for fiscal affairs transfers that are approved after the bill passes and is signed.

3. Amended appropriations amendments for the current year must be processed before the OPB deadline for the final state funds amendment.

General Assembly and Judicial Branch

Amendments for the legislative and judicial branches shall be approved as submitted unless they violate OCGA 45-12-78 (b).

The following provides an overview of the amendment process by amendment type.

TABLE 1					
Amendment Type	**Submit as a Stand Alone**	**Initiated by**			
		Appropriation	Fiscal Affairs	Executive Order	Agency
FAA - Fiscal Affairs	YES		XXX		
*FOF - Federal and/or Other Funds					XXX
ITN - Internal Transfers - alignment of funds among object classes and subprograms within a program					XXX
EXO - Governor's Executive Order	YES			XXX	
AFY - Amended Appropriations Act	YES	XXX			
AFF - Appropriated Federal Funds Transfers	YES				XXX

*The clean-up amendment is not an amendment type in BudgetNet, but a common term used for the amendment that makes adjustments to the AOB in federal and other funds and by object class to more accurately reflect the starting budget for the fiscal year.

APPENDIX A

Standard Cost Data for FY 2008 Personal Services

Fringe Benefits Rates

FICA - Tax rate 7.65%:

- 6.2% (OASDI rate) - maximum amount of annual earnings in 2007 subject to tax - $97,500
- 1.45% (Medicare rate) - no salary cap

Health Insurance

- 18.534% of salary amounts for K-12 teachers funded through the State Board of Education
- 22.843% of salary amounts for all other state employees. This includes regular semi-monthly pay, overtime, night pay, incentive pay and termination pay for accrued annual leave and compensatory time earned under the Fair Labor Standards act provision.

Retirement - Employer Contribution Rate

1. Old Plan members - 5.66%. Exceptions are as follows:

Department	Reporting Unit	Retirement	GTLI	Total Rate
Public Safety - Uniform Division	466	9.70%	.0%	9.70%
Revenue - Alcohol & Tobacco Officers/Agents	474	9.70%	.0%	9.70%
Natural Resources - Conservation Rangers	462	9.70%	.0%	9.70%
GBI - Officers and Agents	471	9.70%	.0%	9.70%
Natural Resources – Deputy Conservation Rangers	462	7.41%	.0%	7.41%
Revenue - Special Investigators	474	7.41%	.0%	7.41%
Corrections - Probation Officers	NSW0467	5.66%	.0%	5.66%
Pardons and Paroles - Parole Officers	NSW0465	5.66%	.0%	5.66%

2. New Plan Members - 10.41% - Exceptions are as follows:

Department	Reporting Unit	Retirement	GTLI	Total Rate
Public Safety - Uniform Division	466	15.66%	.0%	15.66%
Revenue – Alcohol & Tobacco Officers/Agents	474	15.66%	.0%	15.66%
Natural Resources - Conservation Rangers	462	15.66%	.0%	15.66%
GBI - Officers and Agents	471	15.66%	.0%	15.66%
Natural Resources - Deputy Conservation Rangers	462	12.16%	.0%	12.16%
Revenue – Special Investigators	474	12.16%	.0%	12.16%
Corrections - Probation Officers	NSW0467	10.41%	.0%	10.41%
Pardons and Paroles - Parole Officers	NSW0465	10.41%	.0%	10.41%

3. Other

Court of Appeals – Judges	432	8.84%	0%	8.84%
Supreme Court – Justices	438	8.84%	0%	8.84%

The rates listed apply to regular salary amounts of members of the Employees' Retirement System. Do not include night pay differential or overtime payments in the retirement fringe benefit calculation.

4. Teachers' Retirement System - 9.28%.